Annual Report on the Working of the Local Audit Department, Bombay, 1938-39

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
Obtainable from the Superintendent, Government Printing and Stationery, Bombay, or through the High Commissioner for India, India House, Aldwych, London, W.C.2, or through any recognized Bookseller

Price—Annas 2 *or* 3*d.*

1940

gitized with financial assistance from t
Government of Maharashtra
on 11 July, 2017

TABLE OF CONTENTS.

	Page
Letter No. L. 18/5-1332, dated 27th July 1939, from the Accountant General, submitting report of the Examiner, Local Fund Accounts, Bombay, on the working of the Local Audit Department for the year 1938-39 ...	i—ii

Report.

Introduction	1
Chapter I—Municipal Boroughs	1
Chapter II—District Municipalities and Notified Area Committees ...	8
Chapter III—District and Taluka Local Boards	16
Chapter IV—Municipal School Boards	20
Chapter V—District School Boards	22
Chapter VI—Estates under the Collectors and Court of Wards under the Bombay Court of Wards Act, 1905, and the Minors' Estates under the Guardians and Wards Act, 1890	24
Chapter VII—Miscellaneous audits	24
Chapter VIII—Other topics of interest	25
Appendix I—Details of the cost of the Local Audit Department ...	29
Appendix II—Details of audits conducted by the Local Audit Department	30
Appendix III—Important Account Statements I to XIV	31
Appendix III-A—List of District Municipalities which did not observe the requirements of section 46 (*b*) (*ii*) of the District Municipal Act, 1901	62
Appendix III-B—List of Municipalities which passed the Assessment List late in the year	64
Appendix III-C—List of local bodies which did not invest their Provident Fund accumulations in Government securities	66
Appendix III-D—List of local bodies which did not comply with the requirements of section 10 (*1*) of the Local Fund Audit Act, 1930 ...	67

No. L. 18/5-1332.

Bombay, 27th July 1939.

From

SIR RAGHAVENDRA RAU,

Accountant General, Bombay;

To

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,

General Department, Bombay.

Subject.—Annual Report on the working of the Local Audit Department for 1938-39.

Sir,

I have the honour to submit the Report of the Examiner, Local Fund Accounts, on the working of the Local Audit Department for the year 1938-39.

2. I regret to have to draw attention once again to the continued deterioration in the financial position and administration of a very large number of the local bodies in the Province.

3. Apart from Ahmedabad, Poona City and Sholapur where the administration has been on the whole satisfactory during the year, the vast majority of the Municipalities, particularly the smaller ones, seem to be chronically in a precarious position financially, and laxity in recovering taxes and other dues is making the position worse from year to year. The large number of Municipalities shown in Statement No. VIII as having been unable to meet their obligations is striking; and it will be seen that many have had recourse to the diversion of funds set apart for special purposes (e.g. Toll Funds) to purposes of ordinary administration. A few, viz. Rander, Dakore, Bandra, Jejuri, Barsi and Saundatti, have even diverted funds of the nature of trust funds (e.g. Provident Funds or Depreciation Funds) to such purposes. Of the many Municipalities whose administration or financial position should be considered unsatisfactory, there are eight which deserve the special and urgent attention of Government. Four of these are Municipal Boroughs, viz. Dharwar, Hubli (which was superseded in the course of the year), Broach and Bijapur. The other four are smaller Municipalities—Athni, Trimbak, Jejuri and Rander.

4. In a number of Municipalities (notably Dharwar and Bijapur among the larger Municipalities, and Rander and Igatpuri among the smaller) it was noticed that the accounts have been very badly kept. It is probable that the defects in many of these cases are

due in part to ignorance, and I suggest that, in order to improve matters, the publication of the Municipal Account Code—the draft of which has been under the consideration of Government for some time—may be expedited.

5. Affairs in the District Local Boards appear also to be deteriorating, though they are still somewhat better generally than Municipalities. The financial position of most of the District Local Boards in the Southern Division and of many (particularly East Khandesh and Satara) in the Central Division and of Thana in the Northern Division is far from satisfactory.

6. Though the position has improved to a certain extent by special action taken by Commissioners of Divisions, the large number of instances of inordinate delay in replying to Audit Notes (shown in Appendix III-D of the Report) is very discouraging.

I have the honour to be,

Sir,

Your most obedient servant,

P. R. RAU,

Accountant General.

REPORT OF THE EXAMINER, LOCAL FUND ACCOUNTS ON THE WORKING OF THE LOCAL AUDIT DEPARTMENT FOR 1938-39.

Introduction.

The audits were conducted by the permanent staff of the Department consisting of one Examiner, one Assistant Examiner, 15 Senior Auditors, 33 Clerks (including 2 Typists and 5 leave reserves) and 22 peons. The total cost of the Department in 1938-39 amounted to Rs. 2,01,692 as shown in Appendix I to this Report.

2. As set forth in Appendix II, 728 audits have been entrusted to the Department and of them 363 are governed by the Bombay Local Fund Audit Act, 1930. During the year under report 14 new audits were added to the work of the Department, and the accounts of 5 institutions were released from audit.

3. I was in charge of the Department throughout the year. Mr. T. N. S. Ratnam continued as Assistant Examiner.

4. I toured for 203 days and inspected the accounts of 110 local bodies. The Assistant Examiner was on tour for 101 days and inspected the accounts of 57 local bodies.

5. The year commenced with 96 audits representing 494 days' work (for a party of one Senior and one Junior Auditor) in arrears on 1st April 1938 and closed with 167 audits representing 947 days' work in arrears. The increase in arrears was due to new audits entrusted to the Department, 9 special audits undertaken during the year, the grant of extension of time in some cases necessitated by the increase in normal work and additional time which had necessarily to be allowed for the checking of leave accounts of Primary School teachers. A detailed report regarding arrears was made to Government and with the aid of additional temporary staff of two Senior and three Junior auditors sanctioned by Government this year, it is hoped that the arrears at the end of 1939-40 will be appreciably reduced.

6. My office which was formerly located in a rented building near the Improvement Trust Office Building was moved on 15th May 1938 to the more spacious Central Government Building on the Queen's Road. The move besides securing other advantages resulted in an economy of Rs. 135 per month in rent.

CHAPTER I.

Municipal Boroughs.

1. Out of 28 Municipal Boroughs in the Province, the accounts of 16 were audited during the year. The accounts of 17 Boroughs were inspected by the Examiner or Assistant Examiner.

2. During the course of the year the Hubli Municipality was superseded for maladministration.

The following are the more important irregularities noticed in audit :—

ACCOUNTS IRREGULARITIES.

(1) *Unsound financial policy and defective budgeting.*

Central Division.

3. *Barsi.*—The financial position of the Municipality is rapidly deteriorating. The invested balances dwindled from Rs. 1,20,518 on 1st April 1936 to Rs. 59,931 on 31st March 1938. The liabilities on 31st March 1938 exceeded the assets by Rs. 28,000, and no funds were earmarked for meeting the liability of Rs. 54,345 of the Road Fund and Rs. 50,000 of the Depreciation Fund.

4. *Poona City.*—The Municipality diverted temporarily Rs. 1,32,432 of loan money for general purposes. In spite of this its working balance was Rs. 7,553 only on 31st March 1938 against which there were bills outstanding to the extent of Rs. 7,294.

Southern Division.

5. *Bijapur.*—The receipts and expenditure for the last 3 years indicated an average annual deficit of Rs. 5,072. On 31st March 1938 the liabilities of the Municipality were Rs. 1,59,878 against a cash balance of Rs. 1,33,853. The financial position on 1st October 1938 was still worse. Loan instalments of Rs. 3,000 and Rs. 4,587 payable to Government in July 1938 and bills amounting to Rs. 31,886 including the salary of the whole School Board establishment and part of the Municipal staff for 2 months remained unpaid for want of funds. For the delay in payment of loan instalments the Municipality had to pay a penal interest of Rs. 312.

6. *Dharwar.*—The budgeting was very defective as will be evident from the following comparative figures :—

	Receipts.		Expenditure.	
	Budget.	Actuals.	Budget.	Actuals.
	Rs.	Rs.	Rs.	Rs.
1935-36	3,98,575	2,36,464	4,90,779	1,95,307
1936-37	2,97,017	2,45,416	3,81,747	2,37,771
1937-38	3,38,206	2,21,513	3,21,893	2,26,360

Moreover, contrary to the provisions of section 209 of the Act the budget was, every year, passed long after the commencement of the year.

The cash balance was on several occasions too low to meet even immediate liabilities, e.g. on 28th February 1939 the cash balance was only Rs. 3,941 as against outstanding bills of Rs. 50,800 ; on

1st January 1939 it was only Rs. 210 which for a Municipality having an income of about Rs. 2½ lakhs was hardly creditable.

(2) *Breaches of Acts, Rules and Standing Orders of Government.*

Northern Division.

7. *Broach.*—The quadrennial revision of the assessment list under section 84 (*1*) of the Act for 1938-39 was taken up as late as January 1939.

8. *Surat.*—(*i*) The quadrennial revision of the assessment list which was due in 1936-37 was not completed till the end of 1937-38, thus resulting in a loss of about Rs. 15,450 from House-tax and Rs. 5,000 from the General Sanitary Cess for the year 1937-38.

(*ii*) An expenditure of about Rs. 150 was incurred on the installation of telephones at the residences of Chairmen of four Committees without framing, with the previous sanction of Government, the necessary rules under section 58(*d*) of the Act as laid down in Government Resolution, General Department, No. S. 119 (87), dated 14th July 1930.

Central Division.

9. *Ahmednagar.*—Contrary to the provisions of section 86(*1*) of the Act the Municipality sanctioned the remission of taxes amounting to Rs. 1,146 although applications from the house-owners were not received.

10. *Dhulia.*—An expenditure of Rs. 850 on Coronation Celebrations and Rs. 11 on a reception to the President of the Bombay Legislative Assembly was incurred without the requisite sanction of two-thirds majority required under section 71(*s*) of the Act.

11. *Poona City.*—(*i*) In connection with the dismissal of a Sanitary Inspector the orders contained in Government Resolution, General Department, No. 8747, dated 27th July 1934, were not observed. When the matter was subsequently referred to the Commissioner, Central Division, he declined to accord the requisite sanction and remarked that there was no strong case against the Sanitary Inspector to warrant dismissal after 19 years of approved service. The wrongful dismissal of the Inspector and his subsequent reinstatement cost the Municipality Rs. 1,913 representing pay for 19 months.

(*ii*) Municipal by-law No. 36 prescribing a permit fee of anna one for each animal inspected at the slaughter-house was not enforced. During the year 1937-38, the loss to the Municipality was Rs. 3,251.

Southern Division.

12. *Dharwar.*—The Municipality holds Rs. 61,000 in the Depreciation Fund but contrary to the orders of Government in Government Resolution, General Department, No. 1001, dated 15th March 1934, requiring investment of the fund in public securities, the amount is deposited in local banks carrying interest at the low rate of 1¾ per cent.

(3) *Unsound Administration.*

Northern Division.

13. *Bandra.*—(*i*) In spite of the weak position of the Municipality's finances which necessitated the repayment in instalments of trust funds utilised for general purposes and the postponement of the Sinking Fund contributions in respect of the Drainage Loan, the Board just before the expiry of its term revised the pay of its Chief Officer, Engineer, Health Officer and other members of the higher staff at an immediate extra cost of about Rs. 2,400 per annum and an increase in the average cost amounting approximately to Rs. 6,000 per annum. The matter has been brought to the notice of the Commissioner for enquiry.

(*ii*) The Municipality sustained a loss estimated at Rs. 22,568 owing to the drainage contractor resiling from his contract. The Municipality has been asked to assess the actual loss, after the work is completed and to recover it from the original contractor.

(*iii*) Out of the Provident Fund monies diverted for general purposes, a balance of Rs. 25,340 was still due to the Fund, at the time of audit in March 1939.

14. *Broach.*—(*i*) The question of the levy of Sanitary Cess has been pending for the last 10 years and no final decision has been taken. In the meantime, the amounts spent on the conservancy arrangements of the town are met from the general funds of the Municipality.

(*ii*) No steps were taken for 4 years to recover license fees for offensive trades sanctioned in Government Resolution, General Department, No. S. 91 (20), dated 2nd July 1934, with the result that out of the total accumulated dues aggregating Rs. 9,328 up to February 1939, only Rs. 905 were recovered. A large portion of the balance of arrears has become irrecoverable.

(*iii*) Expenditure was indiscriminately incurred under the orders of the President without the necessary budget provision. Advance payments were made to contractors and merchants without the sanction of the Board, even in cases in which payments on regular bills could have been made after measuring the work done or checking the materials received. Works were commenced without estimates and without competent administrative sanction. For original works proposed in the budget, estimates were not submitted along with the proposals as required by the rules. Bills for payments were delayed for months. Completion certificates were not furnished and there was no effective supervision of the Public Works Committee over the works.

15. *Surat.*—(*i*) Over Rs. 20,000 on account of taxes have been written off every year for the last 6 years without proper scrutiny and without ascertaining the negligence of the staff and fixing responsibility. In spite of these heavy writes-off in the past

6 years, there were, on 31st March 1938, heavy arrears of Rs. 1,52,906. A major portion of these outstandings is said to be now irrecoverable, as no steps were taken to recover the dues as they became due.

(*ii*) An offer from a resident of the city to donate the cost of constructing a maternity home was accepted by the Standing Committee. An estimate for the work for Rs. 21,214 was sanctioned and the lowest tender of Rs. 17,922 of a contractor was approved in December 1937. Though the work was completed by the contractor, the promised donation was not forthcoming till the close of audit in December 1938. The action of the Committee in hurriedly undertaking the construction before receipt of the donation was not only highly irregular but placed the Municipality in a difficult position as the contractor was insisting on payment for the work done.

Central Division.

16. *Amalner.*—In spite of a report of the Overseer that in the construction of a school building estimated to cost Rs. 12,860 the contractor had used materials of inferior quality and that the work was not being done satisfactorily, the Standing Committee, instead of making deductions from the bills, merely asked the contractor to see that no such complaints were made against him in future. As certain cracks have already developed in the building the Municipality has been advised to attempt to recover the loss from the contractor after obtaining a valuation certificate from the Government Public Works Department Officer or the District Local Board Engineer.

17. *Chalisgaon.*—The arrears of taxes amounted to Rs. 24,227 on 31st March 1938 representing 45 per cent. of the total demand. Only 104 warrants were issued as against 1,304 defaulters. This state of affairs in spite of the employment of an additional staff was attributed to want of co-ordination among the staff and loss of efficiency due to factions.

18. *Dhulia.*—The public works accounts were found to be in a chaotic condition. Measurements of works executed were not correctly recorded. Materials were freely purchased but no proper account thereof was maintained; they were shown as purchased and issued long after the works were actually completed. The sanction of the competent authority to deviations from estimates was rarely obtained. The Overseer's diaries showed that measurements were recorded and musters scrutinised without his actually visiting the sites.

19. *Pandharpur.*—The license fees rules framed by the Municipality in connection with dangerous and offensive trades under section 58 (*j*) of the Act were sanctioned in Government Resolution, General Department, No. S. 91 (90), dated 26th July 1937, but for some reason or other the fees were not recovered. As it is not open to a Municipality to suspend the operation of a duly sanctioned rule, the loss to the Municipality of its legitimate dues for the year 1938-39 is recoverable from the persons responsible.

20. *Sholapur.*—For remodelling the Siddheshwar feeder, separate estimates were prepared for different portions of the work and although the estimated cost of each portion exceeded Rs. 500 contract agreements were not obtained from the contractors on duly stamped papers as required by Section 49 (1) of the Act. The works were entrusted to certain persons at a uniform rate viz. at 3 per cent. below the estimated rates, without inviting tenders. The total cost of the work during 1937-38 and 1938-39 exceeded Rs. 28,000.

Southern Division.

21. *Belgaum.*—An unnecessary and avoidable extra payment of Rs. 311 was made for the purchase of certain lands by the Belgaum Municipality for road widening. This has been recommended for surcharge against the Councillors of the Sub-Committee which made the purchase.

22. *Bijapur.*—(*i*) Despite an application from some persons stating that they were prepared to bid for certain municipal sites occupied on temporary leases if they were auctioned and in spite of the reports of the Tax Inspector and the Chief Officer that the rents fixed were low, the Standing Committee not only continued the leases but also reduced the rent from 15 pies to 9 pies per square foot thus involving a loss of about Rs. 900 per annum.

(*ii*) Indiscriminate grant of advance increments to the staff, reduction of rental values of houses without proper enquiry, the growing arrears of taxes and other dues and the unsatisfactory financial position are some of the disquieting features in this Municipality. As many as thirteen Councillors were in arrears of taxes on 31st March 1938.

23. *Dharwar.*—The accounts were in a very bad state. Important Registers such as the Register of Advances and Deposits, Demand and Collection Registers and the Register of Stores were incomplete and defective in many respects, and a satisfactory audit was not possible. For example, it could not be ascertained whether all the advances paid were duly recovered or adjusted, whether the arrears of taxes and dues were real, whether the purchases, issues and balances of stores were correct. Serious irregularities—a result of mismanagement—were noticed in practically every department of the administration which requires a complete overhauling.

24. *Hubli.*—(*i*) The Municipality continued to purchase its supply of pipes for water supply works from the Bhadrawati Iron Works, in spite of the Consulting Public Health Engineer's pointing out that other kind of pipes would prove equally successful and result in economy. When quotations were obtained, the other companies offered much lower rates, the difference between the lowest offer and that of the Bhadrawati Iron Works being Rs. 1-2-9 per R.ft. in the case of 15″ pipes and Re. 0-1-10 in the case of 3″ pipes. The Municipality, however, purchased during the year under audit 1,200 R.ft. of pipes at a cost of Rs. 8,050 from the Bhadrawati Works in spite of the recommendations of the Municipal Engineer to give a trial to the other firms.

(*ii*) The following are a few instances to show how costly schemes undertaken by the Municipality resulted in considerable wastage of Municipal funds.

(*a*) The Municipality spent Rs. 24,688 out of Rs. 34,500 sanctioned by Government in 1913 in acquiring plots at Bommapur for town extension, with a view to prevent congestion. In spite of demands from the public, the plots remained undisposed of with consequent heavy loss of revenue.

(*b*) Without consulting cotton dealers and merchants, the Municipality acquired land at a cost of about Rs. 30,000 with a view to shifting the cotton market to that site. But subsequently the idea was given up.

(*c*) Similarly by the shifting of the corn market to an apparently less popular site, the annual income from the plots which used to be about Rs. 2,800 per annum came to about Rs. 500 in 1937-38.

(*d*) The expenditure incurred on the acquisition of a plot for the construction of a mutton market has practically proved a waste as the market has been actually constructed elsewhere, and the plot remains vacant.

(*iii*) Some gutter cleaners were actually employed as private servants to some office-bearers and Councillors and other influential persons in the town instead of on their legitimate duties for which they were employed. A sum of Rs. 185 spent on their account has been ordered to be recovered.

(*iv*) That grants to institutions are paid without proper scrutiny is evident from the fact that the grant of Rs. 25 sanctioned to the District Medical Lending Library was returned to the Municipality for want of an institution to accept the grant !

(*v*) The President took with him a Ward Mukadam to Bombay whilst attending the Bombay Legislative Assembly. All the while, the peon was shown as present on municipal work at Hubli, though he was not actually there. The pay of the peon for the period of his absence from Hubli has been ordered to be recovered from the President.

(4) *Losses by fraud or negligence.*

Northern Division.

25. *Surat.*—A Tax Inspector misappropriated Rs. 2,026-10-0. He was prosecuted and sentenced to one year's imprisonment and a fine of Rs. 400.

Central Division.

26. *Dhulia.*—A Collection Clerk misappropriated Rs. 885-8-9 for which he was prosecuted and convicted. A further scrutiny during audit disclosed four other cases of misappropriation involving Rs. 154-15-0. These misappropriations were committed by

manipulations in accounts and misuse of receipts and were facilitated by lack of proper supervision. The Collector suggested prosecution of the offenders in another case of misappropriation; but his advice was not acted upon.

Southern Division.

27. *Dharwar.*—(*i*) A clerk who was left with surplus receipt books misappropriated about Rs. 1,500 so far as could be ascertained. The mischief came to notice only on his death. It is understood that he was in the habit of retaining collections of municipal dues for a long time (4 years). The fraud was the result of want of control over his actions and supervision over collection work.

(*ii*) A large number of cases of misappropriations, falsifications of accounts, delays in crediting amounts, etc., were noticed—all due to the habit of leaving everything to the subordinate staff without any responsible officer exercising supervision and control over them.

CHAPTER II.

District Municipalities and Notified Area Committees.

1. The accounts of 84 out of 117 District Municipalities and Notified Area Committees were audited during the year. The accounts of 71 were inspected.

2. During the year the Sangamner Municipality was superseded for maladministration.

The following are the more important irregularities noticed in audit.

Accounts Irregularities.

(1) *Unsound financial policy and defective budgeting.*

Northern Division.

3. *Bhiwandi.*—The financial position is bad. The Municipality had to defer payment of bills for want of funds on several occasions. For instance, on 24th February 1939 the Municipality had a balance of Rs. 761 only against outstanding bills of over Rs. 14,000.

4. *Dakore.*—For want of funds, the Municipality could not credit to the Pilgrim Fund its quota of Rs. 2,552. It also diverted the use of Rs. 5,352 of the Pilgrim Fund for general purposes.

5. *Rander.*—The financial position of the Municipality is very unsatisfactory. Against liabilities of Rs. 87,426 on 31st March 1938, the assets were Rs. 51,507 only. The average annual deficit

for the 3 years ending 1937-38 is Rs. 1,599. The Municipality is carrying on its administration by diverting the use of the "Toll and Wheel Fund" for general purposes.

Central Division.

6. *Dhond.*—The financial position of the Municipality is unsatisfactory. On 31st March 1938, its assets amounted to Rs. 2,145 against immediate liabilities of Rs. 8,405. The Municipality could not pay its staff for months at a time and was unable to meet its liability of over Rs. 6,500 to the District School Board on account of primary education. Unless prompt steps are taken by the Municipality to improve its finances, the Municipal administration will, it is feared, come to a stand-still in the near future. When I inspected the office in September 1938, it was noticed that some important account and collection registers for 1938-39 had not been opened. The staff was quite inexperienced.

7. *Jejuri.*—The financial position of the Municipality is very unsatisfactory. The liabilities on 31st March 1938 exceeded the assets by Rs. 11,500. In spite of its having utilised the toll fund balance of Rs. 3,547 for general purposes the cash balance was Rs. 90 only and for want of funds outstanding claims of Government, District Local Board, District School Board and the pay of the Municipal staff remained unpaid.

8. *Karad.*—Despite advice from executive authorities, the Municipality has failed to adopt the measures suggested to improve its finances for a number of years the result is that the Municipal finances are going from bad to worse, with the prospect of a deficit of about Rs. 32,000 in 1939-40. The budgets from 1936-37 to 1938-39 were somehow made to balance by inflating recoveries of arrears of taxes. Failure to recover taxes by adopting coercive measures, unwillingness to raise additional taxes and a tendency to sanction additional expenditure have brought about a financial collapse and though the accounts show a small surplus it was due to the accumulation of bills and diversion of Toll Fund. On 30th March 1939 when I inspected the municipality, there was a cash balance of Rs. 7,000 with immediate liabilities in the form of pending bills, etc., amounting to Rs. 30,000.

9. *Talegaon-Dabhade.*—Against liabilities of Rs. 10,784 the cash balance with the Municipality on 31st March 1938 was Rs. 538 only. The salary of the staff for January and February 1938 was not paid till the close of the year for want of funds.

10. *Trimbak.*—In spite of large appropriations from the Pilgrim Fund, the general financial condition of the Municipality is unsound and every year the expenditure exceeds the normal revenue. Large liabilities of Rs. 49,000 pertaining to the Toll Fund and Rs. 12,650 of the Depreciation Fund were outstanding on 31st March 1939 against a cash balance of only Rs. 6,698 on that date. Repeated suggestions from the Commissioner, Collector and the Audit Department to improve the situation

have not been considered. It is understood that the Commissioner has warned the Municipality of supersession unless prompt and adequate measures are taken to improve the finances.

11. *Wai.*—Despite unsatisfactory finances, the Municipality incurred capital expenditure of no less than Rs. 13,000 on its office building. Partly on this account and as a result of its failure to set its finances in order it had deficit budgets in 1938-39 and 1939-40.

12. *Yeola.*—The financial position of the Municipality is unsatisfactory. The average income and expenditure for the three years ended 31st March 1938 show an average annual deficit of Rs. 1,800. Even the pay of the staff had often to be disbursed by instalments and capital works suspended.

Southern Division.

13. *Athni.*—The expenditure of the Municipality exceeded its income by Rs. 2,907. For want of funds, essential services such as repairs to roads, buildings, wells and markets were neglected and payments to staff were delayed and frequently paid in instalments. The working cash balance was very low throughout the year and once it was Rs. 7 only. The cash balance on 31st March 1938 was Rs. 468 only against immediate liabilities of over Rs. 13,000. Government have called for a special report from the Commissioner about the administration of this Municipality.

14. *Bagalkot.*—The expenditure during the last 3 years exceeded the income by about Rs. 8,000 on the average. Bills amounting to Rs. 5,869 remained unpaid on 31st March 1938 for want of funds. Yet the Board decided between August and October 1938 to acquire 13 houses at a cost of Rs. 9,800 and issued notices to the owners to demolish them, although there was already a liability of Rs. 6,000 on this account and there was no regular programme for road widening. On 1st December 1938 the pay of the staff was in arrears for five months and the loan instalment of Rs. 2,000 payable to Government in July 1938 remained unpaid.

(2) *Breaches of Acts, Rules and Standing Orders of Government.*

15. The quadrennial revision of the assessment list due under Section 67 (1) of the District Municipal Act was not carried out in the following cases :—

Division.	Name of Municipality.	Revision when due.	Remarks.
Northern ...	Akleshwar	1935-36 ...	.....
	Bhiwandi	1937-38 ...	Carried out in 1938-39.
	Chembur Notified Area Committee.	1932-33 ...	.....
Southern ...	Haliyal	1936-37 ...	.....
	Ranebennur	1937-38 ...	.....

Note.—In the case of the Dhanduka, Kaira and Ranpur Municipalities listed in the last Report the progress made about the revision is not known as the audits are in arrears.

16. Sanction of the Commissioner required under Section 46 (*b*) (ii) of the District Municipal Act for the entertainment of additional staff or revision of existing scales of pay was not obtained by the municipalities listed in Appendix III-A.

Central Division.

17. *Karad.*—In spite of a warning given by the Collector, temporary establishment was continued in the Dispensary without obtaining the sanction of the Commissioner and without even obtaining the approval of the General Board.

18. *Malegaon.*—In spite of repeated warnings of the Collector, of Nasik, the Municipality created additional posts without obtaining the previous sanction of the Commissioner, Central Division, required under Section 46 of the District Municipal Act. This matter has been brought to the notice of the Commissioner.

19. *Talegaon-Dabhade.*—It was pointed out to the Municipality in four successive Audit Notes that the expenditure on the additional clerk, without obtaining the Commissioner's sanction under Section 46 of the Act, was unauthorised. In spite of this and a warning from the Collector not to incur such expenditure without the requisite sanction, the Municipality has taken no steps to regularise the expenditure.

Southern Division.

20. *Athni.*—Contrary to the rules and without making proper enquiries, a sum of Rs. 1,419 representing recoverable arrears of taxes was written off. On the irregularity being pointed out in audit the amount has now been taken back to the demand register and the recovery is awaited.

21. *Ilkal.*—In three cases gratuity to the extent of Rs. 369 was paid to Municipal servants retrenched or discharged from service although such payments are not authorised by the Act.

(3) *Unsound Administration.*

Northern Division.

22. *Ankleshwar.*—A block of the old High School building was hired by the Municipality on a ten years' lease commencing from 23rd August 1929. All the classes were shifted to the new school building from September 1937, but the rent at Rs. 43 p.m. is still being paid according to the terms of the agreement. Had the Municipality taken action to negotiate with the owner for terminating of the lease or failing this to lease the premises to a third party, a sum of about Rs. 1,000 could possibly have been saved to the municipal fund.

23. *Bhiwandi.*—(*i*) The revision of the assessment list which was due in 1937-38 was carried out in 1938-39. The delay caused a loss of Rs. 237 to the Municipality.

(*ii*) For delay in crediting to Government the contribution towards the medical officer's pay the Municipality had to pay penal interest of Rs. 302.

24. *Godhra.*—The right of collecting toll tax for the period 14th July 1937 to 10th November 1937 was farmed out to a municipal servant viz. the Toll Inspector himself. One of the conditions was that the contractor was to receive half the proceeds and the other half was to go to the Municipality. During the contract period, he was treated as out of service and was reappointed as Toll Inspector later. The income of the Municipality for this period compared very unfavourably with that recovered during the subsequent years, being Rs. 92 only for about 4 months against an annual average of Rs. 2,480 for 1938-39 and 1939-40. The Municipality has been asked to institute a thorough enquiry into the whole affair and assess the loss caused to the Municipality owing to the unwarranted action of the Managing Committee.

25. *Juhu.*—The quadrennial of the assessment list under Section 67 (1) of the Act, which was due in 1936-37 was not carried out till 1938-39. The revision having resulted in an increase of revenue to the extent of Rs. 2,500 approximately, the loss of a substantial portion of this amount for the years 1936-37 and 1937-38 could have been avoided had the revision been made in time.

26. *Kalyan.*—The Managing Committee purchased a second-hand weighing machine for Rs. 185 and incurred Rs. 40 for its repairs. The machine does not come up to the requirements of the Weights and Measures Act and a new machine was stated to be available for Rs. 177.

27. *Rander.*—(*i*) Hardly any attention was paid to the demand and collection of ground rent. Cases were noticed where rents were being assessed though the sites were cleared or sold. Certain leases were omitted in the register and no reasons were assigned for the omissions. Orders authorising the leases and fixing the rents, as well as the rent notes were not forthcoming.

(*ii*) The state of affairs in this Municipality is far from satisfactory. Every year's audit note reveals several irregularities but notwithstanding pressure from audit and the Collector most of the irregularities involving monetary losses or relating to unauthorised expenditure have not been attended to for years together.

Central Division.

28. *Dharangaon.*—Party factions marred the administration of the Municipality. The majority party which was against the President created a deadlock and no business was allowed to be transacted for several months at the meetings of the Board.

29. *Dhond.*—The arrears of taxes amounted to 34 per cent. of the total demand. Warrants were issued only against 14 persons though there were as many as 180 defaulters and not a single warrant was executed.

30. *Faizpur.*—Though the arrears of taxes at the end of the year 1937-38 were 60 per cent. of the total demand not a single warrant was executed and notices even were seldom issued.

31. *Igatpuri.*—The state of the municipal accounts registers was very bad. The Demand Register of assessed taxes for 1937-38 was not complete even when the audit closed on 21st May 1938 and hence it could not be checked. There was no notice-fee demand and collection register for 1937-38 while that for 1936-37 took no account of the arrears of previous years. In most cases an agreement between the figures of the various connected registers was not effected. The Property Register was also incomplete.

32. *Jejuri.*—(*i*) A scrutiny of the register of dead stock articles disclosed that several articles were missing. The cost of these amounted to about Rs. 1,370. An enquiry in this matter has been suggested.

(*ii*) The arrears on 31st March 1938 amounted to 67 per cent. of the total demand and about 125 per cent. of the annual demand. This high percentage of arrears was mainly due to failure to issue notices of demand and warrants in time.

(*iii*) The state of municipal affairs, especially from the financial point of view, was far from satisfactory. A correct statement of the municipal assets and liabilities was not available The Pilgrim Fund Account was not correctly and completely written up for 1936-37 as well as for 1937-38 even till the completion of audit in March 1939. Lack of control or supervision by the President or other responsible office-bearers was striking.

33. *Malegaon.*—The arrears which stood at Rs. 24,717 at the commencement of the year 1936-37 increased to Rs. 27,137 at its close. Only 275 warrants were executed out of 2,7 issued during the year and 4,191 more already on hand. The percentage of arrears to the total demand is 38 per cent.

34. *Manmad.*—Only 28 warrants were executed between 1st April and 30th September 1938 for the recovery of arrears of taxes pertaining to the year 1937-38, though there were as many as 708 defaulters. The arrears of taxes which stood at Rs. 11,082 at the commencement of the year increased to Rs. 12,244 at its close and amounted to 40 per cent. of the total demand.

35. *Nandurbar.*—(*i*) In 1927 the Municipality obtained sanction to a loan of Rs. 4 lakhs from Government but Rs. 3·75 lakhs have so far been drawn. According to the conditions of the loan, repayment is to commence only after full drawal of the loan. The Board does not appear to be keen on closing the loan and beginning repayments with the result that interest which, under the terms of the loan, is to be capitalised is fast accumulating. It was Rs. 1·62 lakhs on 31st March 1938. Government asked the Municipality in

February 1938 to close the loan and begin repayments but no action has so far been taken.

(*ii*) The arrears of taxes are increasing from year to year, those on 31st March 1938 representing more than 50 per cent. of the total demand. Coercive measures provided in the Act for recovery are not resorted to as is evident from the fact that out of 2,822 warrants issued hardly 10 were executed.

36. *Panchgani.*—Though the arrears of taxes on 31st March 1938 were as heavy as 40 per cent. of the demand, no coercive measures for recovery of taxes were availed of, not a single warrant having been issued during the whole year.

37. *Sangamner.*—(*i*) Notwithstanding the fact that past arrears amounting to Rs. 56-7-0 were outstanding against a contractor, he was allowed to bid when the right of collecting fees of the cattle market for 1936-37 was leased out by public auction. The arrears due from the contractor increased by the end of the year to Rs. 280-15-0.

(*ii*) Though the arrears on 31st March 1937 and 31st March 1938 were in the neighbourhood of 66 per cent. and 52 per cent. respectively of the total demand hardly any coercive measures were taken for the recovery of taxes. It may be pointed out that the arrears on account of taxes are heavy even though a Warrant Officer from the Revenue Department has been appointed. On 25th December 1938, the Board resolved not to enforce coercive measures till 1st February 1939. It will be seen from paragraph 2 of Government Resolution, General Department, No. 3094/33, dated 2nd February 1939, superseding the Municipality that the Chairman, Managing Committee, and some members had personal interest in the write-off of Wheel Tax.

38. *Talegaon-Dabhade.*—For defending a defamation suit filed by a Councillor against four other Councillors the Municipality incurred an expenditure of Rs. 300. As the Municipality was not a party to the suit the expenditure is held under objection.

39. *Lonand Notified Area Committee.*—The affairs of the Notified Area Committee are unsatisfactory. There were a number of irregularities in accounts and cash transactions, a large number of vouchers were wanting, arrears were heavy, the assessment lists were not prepared in time and the demand registers were not kept up-to-date, the Committee's proceedings were not attested on several occasions, annual accounts and ledgers, etc., were not up-to-date, administration reports were not prepared and the records were in a chaotic condition.

40. *Talegaon Notified Area Committee.*—The state of accounts was very unsatisfactory. The demand and recovery registers for 1937-38 were incomplete. Expenditure was incurred without reference to the budget allotments. The figures in the annual account furnished to the Collector did not agree with the municipal ledgers. Even the closing balance of the Day Book on 31st March 1938 which was actually Rs. 6,982, was reported to the Collector as Rs. 6,743. As a result of these and other defects the correctness of the accounts could not be certified in audit.

41. *Yeola.*—(*i*) The assessment list which was due for revision in 1936-37 was not finally passed till the close of audit on 7th June 1938 resulting in a loss of about Rs. 4,499 for two years.

(*ii*) As payments for works executed in 1937-38 were not made for want of budget provision certain contractors have served the Board with notices of legal action. The Board has been asked to fix the responsibility for executing unauthorised works and to expedite the settlement of the claims of the contractors.

Southern Division.

42. *Athni.*—Although the arrears of taxes exceeded 70 per cent. of the total demand for the year 1937-38 not a single warrant of distress nor even a notice of demand was issued to enforce recovery.

43. *Honawar.*—The quadrennial revision of House-tax due in 1936-37 was brought into force from 1939-40, i.e., after 3 years. The revised assessment showed an increase of about Rs. 690, Rs. 516 and Rs. 554 over that of the respective preceding years. The Board has been asked to consider why this avoidable loss should not be recovered from the persons responsible for the delay.

44. *Rajapur Notified Area Committee.*—The Committee undertook to improve its water works at an estimated cost of Rs. 15,050 without consulting the Public Health Engineer to Government or the Executive Engineer, as required by Government Resolution, General Department No. 60/33, dated 26th March 1935. Soon after the work was commenced it was found that the estimate fell far short of actual requirements. It was therefore revised to Rs. 23,547. Although earlier in the year some firms of Bombay had offered considerably lower rates, they were not consulted at the time of entering into contract with a petty local contractor at rates much higher than those provided in the estimate, or offered by those firms. That the Committee lost heavily in this contract is evident from the report of the Executive Engineer which stated that in respect of Cast Iron Pipes alone the Committee could have effected a saving of Rs. 3,133 by placing the order through the Indian Stores Department. It is remarkable that the cost of about one-third only of the work (till the close of audit) amounted to Rs. 15,468. Owing to strong protest from the public alleging mismanagement and extravagance, the work has been stopped pending enquiry by the Collector.

45. *Sirsi.*—Irregular reductions in rental values of houses of two of its members by the Managing Committee were pointed out in audit and sums due recovered from the persons concerned and the houses reassessed properly under orders of the Commissioner.

(4) *Losses by fraud or negligence.*

Northern Division.

46. *Ankleshwar.*—Considerable leakage was noticed in the collection of Terminal tax due to failure in obtaining promptly the returns from the Railway Authorities. The Municipality has been advised to adopt measures to stop the leakage.

Central Division.

47. *Faizpur.*—A special audit of the Octroi receipts disclosed many instances of leakage of revenue and alterations in the office copies of receipts. One receipt book and two receipt forms could not be accounted for. The Municipality has been advised to institute enquiries and to take strict disciplinary action against the persons responsible.

48. *Malegaon.*—(*i*) On charges of habitual retention of moneys for private use and for late credits of toll collections the tax clerk was convicted under Section 409 of the Indian Penal Code.

(*ii*) The Nagdi clerk was convicted on a charge of misappropriating a sum of Rs. 438-4-6 which was found short when the balance in the Municipal treasury was verified by the President and Chairman of the Standing Committee and the Chief Officer on 12th December 1937. Out of the fine of Rs. 400 imposed upon the accused the Magistrate ordered that Rs. 366-4-6 should be credited to the Municipality.

49. *Sirur.*—Considerable leakage of revenue due to lax supervision and temporary misappropriations were noticed in the Octroi collections.

50. *Talegaon-Dabhade.*—Octroi duty on certain articles was not recovered in accordance with the sanctioned schedule. A test audit disclosed short recoveries of Rs. 25-8-0. The Municipality has been asked to ascertain in detail the exact amount of loss and to recover it from the parties responsible.

Southern Division.

51. *Gokarn.*—Instances of (*i*) delay in crediting Municipal dues promptly, (*ii*) short credits and (*iii*) not writing the books correctly were pointed out in audit in the past and a stricter supervision by the Executive was suggested. During 1938-39 the Secretary is stated to have misappropriated about Rs. 200 and to have resigned after making good the amount. The Municipality intends to bring the culprit or culprits in this case to book and has asked the Collector to sanction prosecution. Further result is awaited.

Other petty items of misappropriations and frauds were also noticed in audit.

CHAPTER III.

District and Taluka Local Boards.

Out of 20 District Local Boards and 137 Taluka Local Boards in the Province, the accounts of 17 District Local Boards and 121 Taluka Local Boards were audited during the year. The accounts of 14 District Local Boards were inspected by the Examiner or Assistant Examiner.

ACCOUNTS IRREGULARITIES.

(1) Unsound financial policy and defective budgeting.

Northern Division.

2. *Panchmahals District Local Board.*—During the last three years the Board has been passing deficit revenue budgets, the deficits being met from the cash balance on hand which dwindled from Rs. 36,492 on 1st April 1936 to Rs. 21,876 on 1st April 1938.

3. *Thana District Local Board.*—The financial position of the Board is unsatisfactory. For want of funds, the Board often drew on its suspense account balances to meet revenue expenditure, the closing revenue balances at the end of May, June, July and August 1937 being *minus* figures of Rs. 9,168, Rs. 31,594, Rs. 30,021, and Rs. 48,711 respectively. As the income from Local Fund Cess is gradually declining and as the Government grants on account of clerical establishment, cess on excise revenue and pearl fisheries have since stopped it has been impressed on the Board that it should consider ways and means to improve the position by increasing revenue and curtailing expenditure where possible.

In budgeting for the year 1938-39 some items of receipts appear to have been unduly inflated. For example, Government grants aggregating Rs. 19,750 which had ceased were included in the budget. Similarly, though the average communication grant for the last three years was Rs. 39,893 only, an estimate of Rs. 65,000 was made. Thus the receipt side was inflated by at least Rs. 35,000. If this figure is deducted the net estimated receipts were Rs. 2,87,131 only against which the estimated expenditure was Rs. 3,48,907 !

Central Division.

4. *East Khandesh District Local Board.*—The financial position of the Board is far from satisfactory. While on the one hand the reduction in Government grants and the abolition of fees will lower the income of the Board, the Board is faced with an additional annual liability by the creation of 150 new posts of teachers. Thus the Board is likely to have an annual deficit of about Rs. 50,000.

5. *Satara District Local Board.*—The annual average deficit of ordinary revenue over expenditure of the Board for the three years ending 1937-38 was Rs. 5,787 and due to a large payment of Rs. 1,87,000 on account of the arrears of School Board dues in respect of Primary Education and a provision of an unspent balance of Rs. 1,13,000 in respect of incomplete works, the opening balance which was Rs. 4,22,868 on 1st April 1936 is likely to dwindle down to Rs. 17,957 according to the budget estimates for 1939-40. This unsatisfactory financial position has been brought to the notice of the Board.

Southern Division.

6. *Dharwar District Local Board.*—The financial position of the Board continues to be unsatisfactory. For want of funds the Board could not make over to the Taluka Local Boards their share of the cess and cattle-pound receipts. The position will become worse from 1938-39 owing to the stoppage of Government grant on account of excise revenue and establishment. The prime cause of the weak financial condition is heavy establishment charges all round and extravagant increase in salaries.

(3) *Unsound Administration.*

Northern Division.

7. *Thana District Local Board.*—The construction of a foot-bridge at Khapri estimated to cost Rs. 4,621 was given out on contract by the Taluka Local Board, Murbad. The agreement provided for the completion of the work before the 31st May 1937; but it remained incomplete till the monsoon set in and the rains damaged the bridge work. The contractors were called upon on 28th July 1937 to repair the damage; but nothing was done. The Taluka Local Board being satisfied that the damage was due to the fact that the bridge was in an incomplete state withheld payment of the contractor's bills; but ultimately made the payment after obtaining legal opinion. The Board thus suffered a loss of about Rs. 5,000.

Central Division.

8. *Ahmednagar District Local Board.*—(*i*) Indiscriminate grant of premature increments to the staff in a number of cases was brought to the notice of the Commissioner who has ordered refixation of their pay.

(*ii*) The accounts relating to public works expenditure were not drawn up in the prescribed form and with due care and supervision. It was thus not possible to exercise any effective check over the expenditure amounting approximately to Rs. 3,41,975 incurred on works.

(*iii*) Permanent travelling allowances at Rs. 100, Rs. 145 and Rs. 50 per mensem were drawn by the President, Engineer and Chief Officer, respectively; but the Board has not framed any rules prescribing the minimum amount of touring to be done, so as to prevent the allowances from becoming a source of profit. For instance, the Chief Officer toured for only 40 days throughout the year and the travelling allowance admissible to him under ordinary rules for these journeys would have been Rs. 275 only as against the Permanent Travelling Allowance of Rs. 600 drawn by him. The necessity for framing the requisite rules has been impressed on the Board.

9. *East Khandesh District Local Board.*—(*i*) Several cases of false recording of measurements of leads for carriage of road materials were detected during audit. Though such malpractices by the same Overseer were pointed out in previous audits, no disciplinary action was taken against the Overseer who was merely asked by the Standing Committee to be careful in the matter.

(*ii*) Without first considering the practicability of meeting an annual liability of Rs. 4,200 as working expenses of a water supply scheme for a village, the Board directed the Engineer to take a water test which cost Rs. 700. The Village Panchayat concerned when asked whether it would be in a position to bear the working expenses, expressed its inability, its annual income being only about Rs. 625 and even by levying Rs. 5 per house as water rate the total income would not exceed Rs. 1,625. The scheme will probably have to be abandoned ultimately and the expenses incurred for testing water are practically wasted.

10. *Nasik District Local Board.*—The public works accounts indicated an unsatisfactory state of affairs. Important account books such as Works Register, Materials Account and Property Register were not properly written up. Lack of proper supervision and control over works and disregard of rate-payers' interests were evident from the following irregularities :—

(*i*) Several works were left incomplete on 31st March 1938, the date on which the Taluka Local Boards ceased to function, but these works were not completed by the District Local Board. By leaving the works incomplete the money already spent was evidently wasted.

(*ii*) Against an estimate of Rs. 44,975 for the construction of a new road, the expenditure to end of 1937-38 was Rs. 40,236. The exact items of work remaining unfinished could not be stated. A review of the bills showed that the work was entirely left to the Maistry in charge of the work without any supervision over him. The Executive Engineer has reported bad workmanship and unsatisfactory execution of this and another work. The Commissioner has been requested to arrange for a special enquiry to ascertain the expenditure which may be admitted for Government grant.

11. *Satara District Local Board.*—Owing to a no-confidence motion against the ex-President of the Board there was a complete dead-lock from 6th October 1937 to 24th February 1938, owing to successive adjournments of meetings involving unnecessary payment of about Rs. 1,363 by way of travelling allowance to members.

Southern Division.

12. *Kolaba District Local Board.*—Though a contract for the current repairs of the Panvel-Wavanje Road estimated to cost Rs. 1,579 was sanctioned by the Standing Committee, the District Local Board decided to execute a portion of the work departmentally. The contractor thereupon filed a civil suit for

damages to the extent of Rs. 225. The lower Court granted a decree in favour of the contractor for a total amount of Rs. 379-8-11. The High Court refused to entertain a revisional application made by the Board. Thus the Board incurred a total expenditure of Rs. 484-8-11 as a result of this suit. The Court held that the contract sanctioned by the Standing Committee was valid and that the District Local Board was wrong in setting aside the contract in certain respects.

13. *Khed Taluka Local Board.*—In two cases the execution of a portion of the work was entrusted to contractors who had submitted the lowest tender and the remainder to those whose rates were the highest. In another case the whole work was given to a contractor whose tender was only 10 per cent. below estimated rates although other approved contractors had offered much lower rates ranging from 13½ to 21½ per cent. The avoidable loss to the Board in these three cases amounted to Rs. 844 for which there appeared to be no justifying circumstances.

(*4*) *Losses by fraud or negligence.*

Central Division.

14. *East Khandesh District Local Board.*—The Cattle Pound-keeper of Palasdad, Taluka Amalner, did not account for fines in respect of 117 animals.

By manipulating the dates of receipts, the Cattle Pound-keeper of Varhad, Taluka Jalgaon, temporarily misappropriated the collections during 1936-37 and 1937-38. The accounts for 1937-38 were not even maintained.

In both the above cases, the Board has been advised to take steps to report the matter to the Police for investigation.

Southern Division.

15. *Bijapur District Local Board.*—The Police Patil of Zalki misappropriated cattle pound fines amounting to Rs. 66-8-0. He also collected feeding charges in excess of the sanctioned rates. Action taken against him is awaited.

CHAPTER IV.

Municipal and Cantonment School Boards.

1. The accounts of all the 41 Municipal and Cantonment School Boards in the Province were audited during the year. The accounts of 9 Municipal School Boards were inspected by the Examiner or Assistant Examiner. Total expenditure disallowed for Government grant amounted to Rs. 8,10,806.

ACCOUNTS IRREGULARITIES.

Breaches of Acts, Rules and Standing Orders of Government.

2. The provisions of Primary Education Rule 140 requiring that the budget should be finally sanctioned before the 1st of March each year were not observed in the following cases :—

		Budget for 1937-38 passed on
Northern Division.		
Municipal School Board, Ahmedabad	...	6th April 1937.
Do. Bandra	...	23rd July 1937.
Do. Broach	...	25th October 1937.
Do. Surat	...	11th June 1937.
Southern Division.		
Municipal School Board, Bijapur	...	10th April 1937.
Do. Dharwar	...	7th June 1937.
Do. Hubli	...	13th July 1937.

Unsound Administration.

Central Division.

3. *Nasik Municipal School Board.*—(*i*) Failure to withdraw on the due date a fixed deposit of Rs. 4,500 from the Nasik District Central Co-operative Bank which matured on 15th June 1938 caused a loss to the Board, as the Bank suspended business on 27th June 1938 and went into liquidation.

(*ii*) A further loss was also sustained by investing Provident Fund monies amounting to Rs. 5,017-3-6 in the above Bank contrary to the orders of Government.

Southern Division.

4. *Bagalkot Municipal School Board.*—Due to strained relations between the School Board and the Local Authority funds were not provided by the Local Authority for the salary of some additional teachers appointed by the School Board and the teachers had to remain without pay.

5. *Vengurla Municipal School Board.*—The Chairman usurped the powers of the Administrative Officer under Section 9 (*1*) of the Primary Education Act and appointed two teachers after

discharging two others appointed by the Administrative Officer. On his action being disapproved by the School Board and the Local Authority, the Chairman without authority drew the salary of the teachers (Rs. 124-8-0) from the Provident Fund Account and made payments direct to the teachers. No vouchers were forthcoming for these payments. This illegal action of the Chairman has been brought to notice and the recovery of the amount called for.

CHAPTER V.

District School Boards.

1. The accounts of all the 20 District School Boards in the Province were audited during the year. The accounts of 14 District School Boards were inspected by the Examiner or Assistant Examiner. Total recoveries ordered amounted to Rs. 19,197 including cash recoveries of Rs. 518 effected during audit. Total expenditure disallowed for Government grant amounted to Rs. 14,76,465.

ACCOUNTS IRREGULARITIES.

(*1*) *Unsound financial policy and defective budgeting.*

Central Division.

2. *Nasik District School Board.*—The financial position of the Board was unsatisfactory. The cash balance of Rs. 95,000 on 1st October 1925 had dwindled to Rs. 1,146 on 31st March 1938, on which date a liability of Rs. 17,196 mainly representing grants to aided schools and pay and allowances of staff could not be met for want of funds.

3. *Satara District School Board.*—(*i*) Considerable increase in expenditure, particularly on additional teachers and staff, adversely affected the finances of the Board. Investments of Rs. 1,89,612 on 1st April 1937 came down to Rs. 33,655 on 1st December 1938.

(*ii*) The budget was as usual sanctioned in July 1937 by the Local Authority instead of the prescribed date of March 1937.

(*2*) *Breaches of Acts, Rules and Standing Orders of Government.*

Southern Division.

4. *Dharwar District School Board.*—Contrary to the provisions of Primary Education Rule 140 the budget for 1937-38 was passed by the School Board on 28th April 1937 and approved by the Local Authority as late as on 3rd October 1937.

(3) *Unsound Administration.*

Central Division,

5. *East Khandesh District School Board.*—The preparation of estimates for original and special repairs works was found to be very defective. Generally in all cases the original estimates were deviated from with the result that either supplementary estimates or deviation statements had to be prepared. Besides, the fact that contractors were able to quote surprisingly low rates ranging from 27 to 42½ per cent. below the estimated rates indicated that the rates in the estimates were abnormally high.

6. *Nasik District School Board.*—(*i*) A taluka peon filed a suit against the Board for irregular removal from service and obtained a decree for Rs. 374-15-0 plus Court expenses. Recovery of a total expenditure of Rs. 475 incurred on this account has been called for from persons responsible.

(*ii*) Out of the 53 Sub-Committee meetings convened, 34 were adjourned for want of a quorum.

(*iii*) Repeated instructions to invest the Provident Fund and Trust Fund monies in Government securities, as required by the Trust Act, were ignored and the amounts were invested in the Nasik District Central Co-operative Bank. The result is that the Board has now found itself involved to the extent of Rs. 7,275 owing to the Bank going into liquidation.

7. *Satara District School Board.*—(*i*) Several travelling allowance claims pertaining to 1927-28 were paid in 1937-38, after a lapse of ten years. Records called for in audit were not readily available. The accounts were also unsatisfactorily maintained and the services of the ex-Accountant had to be specially requisitioned under Section 6 (*b*) of the Local Fund Audit Act for completing the accounts.

(*ii*) Owing to a no-confidence motion against the ex-Chairman, the meetings of the Board were adjourned from time to time for over 6 months without transacting any business, thus putting the Board to an unnecessary expenditure of Rs. 693-12-0 on travelling allowance.

8. *West Khandesh District School Board.*—(*i*) A Head-master misappropriated school fees and was also found guilty of misusing scholarships, contingency, garden grants, books and furniture, of absenting without permission, marking irregular attendance, fabricating false records and maintaining unreliable registers.

(*ii*) Out of the 55 meetings of a Sub-Committee convened 11 were not attended by any member and 22 meetings were adjourned for want of a quorum.

(4) *Losses by fraud or negligence.*

Central Division.

9. *East Khandesh District School Board.*—As a result of investigations made by the Administrative Officer, a series of malpractices committed by the Headmaster of Bhusaval School were detected. The charges were of such a serious nature that it was a fit case for prosecution and dismissal from service; but the Sub-Committee before whom the case was placed merely ordered a fine of Rs. 25 and a transfer of the teacher from Bhusaval.

CHAPTER VI.

Estates under the Collectors and Court of Wards under the Bombay Court of Wards Act, 1905, and the Minors' Estates under the Guardians and Wards Act, 1890.

Out of the estates managed by the Court of Wards in 19 districts in the Province those in 9 districts were audited during the year. Out of 16 districts in which Minors' estates are managed by the Nazirs or Deputy Nazirs under the Guardians and Wards Act the accounts in 6 were audited during the year. The accounts of each in 9 districts were inspected.

CHAPTER VII.

Miscellaneous Audits.

1. Out of 312 miscellaneous funds including 14 new audits undertaken this year, 233 were audited during the year. The accounts of 23 funds were inspected by the Examiner or Assistant Examiner.

Bombay Nurses, Midwives and Health Visitors' Council.

2. The registration clerk misappropriated a sum of Rs. 1,267-14-0 representing fees for registration certificates and cost of badges and books. He was prosecuted and sentenced and the loss was written off by the Council. The misappropriation was facilitated by the absence of supervision over the clerk's work. The Council has been advised to take adequate securities from the staff.

Indian Women's Aid Society's Hospital, Hubli.

3. Short credits, excess or double payments involving sums aggregating about Rs. 11,000 were noticed. The accounts were badly maintained. The correctness of the accounts could not therefore be

certified. The matter has been brought to the notice of Government. It is understood that the ex-Secretary has returned about Rs. 9,300 to the Hospital Fund and the other items are under the consideration of the governing body.

Hospital Funds of the Sassoon Hospital, Poona.

4. Against the Government grant of Rs. 38,969 for the cost of medicines, instruments, clothing and diet to patients, an expenditure of Rs. 58,299 was incurred during the year 1937-38. The excess expenditure of Rs. 19,330 was reimbursed to Government from Hospital Funds, the amount being credited into the Treasury on 31st March 1938. In doing so, the fact that an amount of Rs. 3,886, for the first six months of the year had already been previously credited to Government on 29th September 1937, was lost sight of and there was thus a double payment of Rs. 3,886.

Landing and Wharfage Fees Fund.

5. The Work of extension of Rewas Jetty estimated to cost Rs. 92,411 which was given on contract, was suspended after spending Rs. 59,694 including Rs. 13,484 on account of the cost of materials lying at site taken over from the contractor. The Chief Accounts Officer has been requested to report to Government the loss to the Fund due to the failure of the scheme.

Famine Relief Trust Fund, Ahmednagar.

6. The incomplete and unsatisfactory state of accounts was pointed out in my Inspection Note issued in October 1938. No attempt was however made to complete the accounts and hence the audit which was taken up in April 1939 had to be abandoned for want of proper registers and records.

— — —

CHAPTER VIII.

Other Topics of Interest.

1. *General.*—The remarks contained in Chapter VIII of the last year's report regarding unsound financial administration, belated assessments unauthorized investments of provident fund monies, delays in the disposal of audit notes, etc., apply in their entirety to the year under review also and I regret to observe that this report also presents no bright picture of local fund administration in the Province. In this report have been detailed only the salient defects and irregularities noticed in the course of audit and inspections of accounts of the local bodies. Numerous other defects, many of which calling for action under the Local Fund Audit Act, have been detailed in the individual audit notes. Inspite of repeated suggestions in audit and pressure from the Collectors, the administration of local bodies, on the whole, is still far from satisfactory. In many cases a financial breakdown was only averted by the postponement of

liquidation of obligatory liabilities or by utilizing ear-marked funds for general purposes or by falling back upon reserves built up in the past. With the development of local self-government and expansion of activities in rural areas, local bodies are expected to shoulder additional responsibilities and liabilities and to undertake schemes for ameliorating the conditions of the public within their jurisdiction, but generally no efforts are made to increase the revenue by tapping additional sources of income or enhancing the existing taxes or to realise the existing taxes in full measure in order to meet additional expenditure involved, where necessary.

Large amounts are spent by local bodies on public works; but in the absence of (*i*) a programme of works, (*ii*) proper maintenance of accounts such as accurate estimates, works registers, measurement books, material account, stores account, etc., (*iii*) proper supervision and control over the execution of works, it could hardly be said that the rate-payers' money was usefully spent. Particularly in minor municipalities there were no means for ascertaining whether the value of the work turned out was commensurate with the expenditure incurred as, beyond muster rolls, no other regular accounts were maintained. The accounts of the public works in municipal areas are in a bad state and criticism has had no effect.

2. *Municipalities.*—(*a*) Cases of delay in the preparation and completion of the assessment list are listed in Appendix III-B. Such delays tended to impede the recovery of taxes. A belated assessment list means late issues of bills and therefore the actual collection work can be taken up only at the fag end of the year. Added to this was the reluctance on the part of many municipalities to resort to coercive measures provided in the Act for the recovery of taxes, the result being that arrears are as heavy as ever and growing. Even municipal councillors themselves were partly responsible for these arrears. Special notices of demand prescribed in Section 28 (*1*) (*e*) of the Bombay Municipal Boroughs Act and Section 15 (*2*) (*f*) of the District Municipal Act, were hardly ever issued. Instances in Statements III and IX of Appendix III will show that they were in arears to the extent of about Rs. 7,000 for only those municipalities whose accounts have been audited. Moreover, instances have been noticed of members indulging in unwarranted interference in collection work also.

(*b*) Statements No. II on page 30 and No. VIII on page 36 of this Report reveal a very large number of municipalities who have diverted for general purposes the balances of toll fund which under Government orders are to be earmarked for maintenance of roads and communications. In this respect Bassein, Karad, Nipani, Rander and Vengurla are the worst offenders. Dakore and Jejuri municipalities have utilised the balance of Pilgrim Funds for other purposes. This is very undesirable. The default on the part of Nandurbar Municipality in paying to Government the balance of accumulated interest has already been reported to Government.

(*c*) Statements V and XI of Appendix III give two lists of municipalities with the percentage of arrears of taxes to the total demand. There were 46 municipalities with arrears of 30 per cent. or more. Of these 21 had arrears of 40 per cent. or more and 7 with 60 per cent. or more. Probably the worst municipalities were Honawar with 80·7 per cent. and Ashta with 80 per cent. But Ashta was superseded on 1st April 1938 and on the appointment of a Mamlatdar as Administrator, there has been considerable improvement and arrears have been reduced to the minimum. Honawar however remains as unresponsive as ever. On the other hand, it is a pleasure to report that the municipalities of Mahableshwar and Alandi and the Notified Area Committee of Khed had no arrears at all. This is very creditable; so also is the performance of Vita and Wai with arrears of less than one per cent. and the Notified Area Committee of Dapoli with only 1·1 per cent.

(*d*) The administration of municipal affairs in Rander, Jejuri, Yeola, Trimbak, Athni, Bagalkot, Bijapur, Hubli and Dharwar Municipalities was not sound. It was probably the worst in Dharwar. A special report has already been submitted to Government about the gross mismanagement of affairs in the Dharwar Municipality and a warning has been issued by Government.

(*e*) In order to secure uniformity in the maintenance of accounts by all municipalities the necessity of a Municipal Account Code is being keenly felt. A draft is under the consideration of Government.

3. *Local Boards.*—(*a*) Except that the financial position of the majority of the local boards is gradually deteriorating, mainly due to reluctance to increase the rate of cess, the general administration of these bodies and the maintenance of accounts was comparatively better.

(*b*) Reorganization of establishment and adjustment of functions consequent on the abolition of Taluka Local Boards from 1st April 1938 was not undertaken by a majority of District Local Boards. The result is that the management of affairs in the whole district is centred in the District Local Board Offices.

(*c*) *Cattle Pounds.*—The administration of cattle pounds under the management of Local Boards continues to be unsatisfactory, mainly due to lack of supervision. Non-production of accounts and want of arrangements for supervision, delays in crediting amounts, misappropriations and other malpractices were the usual features.

4. *Provident Funds.*—The fact that the Provident Fund monies are Trust Funds is being repeatedly pointed out to local bodies, but those listed in Appendix III-C still continue the unauthorized investments. They should be called upon to withdraw the Provident Fund accumulations immediately and to invest them in the manner provided in Rule 7 of the Model Provident Fund Rules.

5. *Local Fund Audit Act*—(*a*) *Surcharge.*—Several cases of surcharge have been recommended to the Commissioners of Divisions and their orders are awaited.

(*b*) *Audit Reports.*—A list of local bodies which failed to observe the requirements of Sub-section (*1*) of Section 10 of the Local Fund Audit Act, 1930, regarding the disposal of audit remarks is given in Appendix III-D. As such delays in complying with audit objections and suggestions only result in the irregularities being continued, the necessity of prompt action needs no stress.

(*c*) *Publication.*—The orders contained in Government Resolution, General Department, No. 1759/33, dated 30th July 1937, regarding the publication of relevant portions of the audit reports and the replies thereto in a newspaper circulating in the district, as required by Sub-section (*4*) of Section 10 of the Local Fund Audit Act, 1930, were not observed by most of the local bodies.

R. D. BALVALLY,

Bombay, 15th July 1939. Examiner, Local Fund Accounts.

APPENDIX I.

Details of the cost of the Local Audit Department.

Pay—

	Rs.
1 Examiner at Rs. 846-8-0 per mensem (average cost)	10,158
1 Assistant Examiner at Rs. 630 per mensem (average cost)	7,560
14 Senior Auditors for 12 months at Rs. 364-5-0 per mensem (average cost)	61,204
1 Senior Auditor for $11\frac{15}{28}$ months at Rs. 364-5-0 per mensem (average cost)	4,203
1 Senior Auditor for $\frac{13}{28}$ month at Rs. 308-9-0 per mensem (average cost)	143
1 Apprentice Senior Auditor from 1st March 1938 to 15th February 1939 at Rs. 120 per mensem	1,384
* 24 Clerks at Rs. 140-7-0 per mensem (average cost)	40,446
2 Clerks at Rs. 104-10-0 per mensem (average cost)	2,511
2 Typists at Rs. 101-10-0 per mensem (average cost)	2,439
Special pay to 3 Sub-Auditors at Rs. 25 per mensem each	900
Special pay to Stenographer at Rs. 30 per mensem	360
22 Inferior servants	4,452
	1,35,760
† Leave contribution	17,942
† Pension contribution	17,846
Allowances, Honoraria, etc.	23,253
Contingencies	6,891
Total Cost ...	2,01,692

* The pay of the leave reserve is met by the Central Government.

† Leave and pension contributions for the whole staff are recovered from the Government of Bombay.

APPENDIX II.

PART I.

Audits governed by Bombay Local Fund Audit Act.

	No. of Audits.	Total.
Borough Municipalities	28	
District Municipalities	102	
Notified Area Committees	15	
Municipal School Boards	35	
District School Boards	20	
Cantonment Educational Accounts ...	6	
District Local Boards	20	
Taluka Local Boards	137	
	363	363

PART II.

Audits not governed by the Bombay Local Fund Audit Act.

(*A*) Public Conveyance Funds and Receipts under the Indian Motor Vehicles Act ...	20	
(*B*) Workmen's Compensation Accounts ...	22	
(*C*) Estates under the Courts of Wards ...	19	
(*D*) Minors' Estates under Nazirs and Deputy Nazirs	16	
(*E*) Medical Funds	70	
(*F*) Trust Funds	22	
(*G*) Educational and Industrial Institutions...	5	
(*H*) Ports and Marine Funds	2	
(*I*) High Court Audits	18	
(*J*) Miscellaneous Audits entrusted to Local Audit Department under executive orders of the Bombay Government ...	171	
	365	365
Grand Total ...		728

APPENDIX III—IMPORTANT ACCOUNT STATEMENTS.

STATEMENT No. I.

Municipal Boroughs whose revenue expenditure exceeded ordinary income during 1937-38.

Name of Municipal Borough.	Income.	Expenditure.	Excess expenditure.	Remarks.
1	2	3	4	5
Northern Division.	Rs.	Rs.	Rs.	
Broach	2,66,277	2,76,693	10,416	
Surat	11,36,460	12,40,827	1,04,367	
Central Division.				
Dhulia	2,42,439	3,03,727	61,288	
Pandharpur	2,53,668	2,63,423	9,755	
Southern Division.				
Bijapur	2,50,708	2,54,945	4,237	

STATEMENT No. II.

Municipal Boroughs which were unable to meet their obligations during 1937-38.

Name of Municipal Borough.	Amount of liability not met.	Nature of the liability not met.	Remarks.
1	2	3	4
	Rs.		
Central Division.			
Pandharpur ...	57,052	Balance of Toll Fund.	
Southern Division.			
Bijapur ...	8,000	Outstanding bills.	

STATEMENT No. III.

Municipal Boroughs whose Councillors were in arrears on 31st March 1938.

Name of Municipal Borough.	Number of Councillors who were in arrears on 31st March 1938.	Total amount of arrears due from Councillors on 31st March 1938.	Remarks.
1	2	3	4
		Rs.	
Northern Division.			
Bandra	4	821 10 0	
Broach	2	59 1 0	
Surat	1	145 11 0	
Central Division.			
Barsi	2	61 15 6	
Chalisgaon	2	62 13 0	No notices were issued.
Lonavla	4	189 15 0	
Poona City	1	96 14 0	
Poona Suburban	3	46 2 0	Do.
Southern Division.			
Bijapur	13	1,317 0 0	Do.

STATEMENT No. IV.

Municipal Boroughs which did not observe Government Orders of general nature during 1937-38.

Name of Municipal Borough.	Number and date of Government Order.	Subject of Government Order.	Remarks.
1	2	3	4
Northern Division.			
Broach ...	G.R., G.D., No. 192, dated 3rd February 1922.	The expenditure on special conservancy should be fully met from the proceeds of the special sanitary cess.	
Surat ...	Do. do. ...	Do. do.	
Central Division.			
Pandharpur ...	G.M., G.D., No. 6129-A, dated 26th April 1938.	Apportionment of Pilgrim tax receipts.	
Southern Division.			
Bijapur ...	G.R., G.D., No. 1001, dated 15th March 1934.	Creation of depreciation fund for the renewal of the rising main from loan funds.	
	G.M., G.D., No. 216/33-C, dated 19th January 1937.	Investment of Provident Fund monies in Government securities.	
Dharwar ...	G.R., G.D., No. 6883, dated 7th June 1921.	Toll Fund Account not maintained.	
Gadag-Betgeri ..	G.R., G.D., No. 192, dated 3rd February 1922.	The expenditure on special conservancy should be fully met from the proceeds of the special sanitary cess.	
	G.R., G.D., No. 6883, dated 7th June 1921.	Income from toll and wheel tax to be ear-marked for expenditure on roads.	
	G.M., G.D., No. 216/33-C, dated 19th January 1937.	Investment of Provident Fund monies in Government securities.	
Ratnagiri ...	G.R., G.D., No. 3334, dated 2nd October 1924.	Expenditure on medical relief should not be less than 4 per cent. of total expenditure.	

STATEMENT NO. V.

Statement of liabilities, assets, arrears of taxes and dues, and percentages of arrears of taxes and dues to the total demand during 1937-38.

Name of Municipal Borough.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old i.e. for the years preceding 1937-38.	(B) Current i.e. for the year 1937-38.		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Northern Division.						
Ahmedabad ...	.....	.....	.....	.....	.....	Audit in arrears.
Bandra	4,75,033	7,00,235	1,05,684	97,020	24·25	
Broach	15,584	31,428	2,276	4,518	6	
Kurla	.....	.....	.....	.....	.....	Audit in arrears.
Nadiad	.....	.....	.....	.....	.....	Do.
Surat	5,22,431	10,54,285	1,03,975	48,931	21	
Thana	.....	.....	.....	.....	.....	Audit in arrears.
Central Division.						
Ahmednagar ...	25,465	1,13,293	49,325	42,090	30	
Amalner	7,323	89,064	73	1,055	2	
Barsi	1,19,328	90,709	7,667	16,844	26·8	
Bhusaval	26,705	1,16,102	8,608	12,977	27	
Chalisgaon... ...	726	79,776	14,943	13,224	42·4	
Dhulia	1,27,564	2,52,359	17,985	34,669	31·9	
Jalgaon	.....	.....	.....	.....	.....	Audit in arrears.
Lonavla	2,042	45,317	12,787	6,637	17	
Nasik	.....	.....	.....	.....	.....	Audit in arrears.
Pandharpur ...	66,874	58,800	11,706	21,550	26·7	
Poona City... ...	3,84,805	7,94,617	69,097	67,949	14·37	
Poona Suburban ...	37,462	1,69,708	5,121	10,579	13·97	
Satara City ...	.....	.....	.....	.....	.....	Audit in arrears.
Sholapur	3,31,790	4,04,350	12,076	26,961	6·8	
Southern Division.						
Belgaum	.....	.....	.....	.....	.....	Audit in arrears.
Bijapur	1,59,878	2,08,645	35,378	27,640	37	
Dharwar	.....	.....	.....	.....	.....	Audit in arrears.
Gadag-Betigeri ...	2,044	55,417	9,689	6,259	18	
Hubli	63,062	2,16,682	34,448	44,682	28·5	
Ratnagiri	5,242	37,812	2,460	2,162	19	

STATEMENT No. VI.

Statement of revenue, establishment charges, percentage of establishment charges to the total revenue of Municipal Boroughs during 1937-38.

Name of Municipal Borough.	Total revenue excluding that from extra-ordinary and debt heads.	Total expenditure excluding that under extra-ordinary and debt heads.	Total establishment charges relating to		Percentage of establishment charges to the total revenue.		Percentage of establishment charges to total expenditure.	Remarks.
			(A) Revenue yielding Departments only.	(B) Total establishment charges.	(A) For revenue yielding Departments only.	(B) For all Departments.		
1	2	3	4	5	6	7	8	9
Northern Division.	Rs.	Rs.	Rs.	Rs.				
Ahmedabad ...	.....	.....	.....	...	...	...	...	Audit in arrears.
Bandra... ...	8,11,225	7,65,346	50,247	2,05,612	6·19	25·34	26·86	
Broach... ...	2,66,277	2,76,698	11,804	49,859	4·4	18·7	18	
Kurla	4,47,323	4,02,016	8,618	1,18,566	1·93	26·51	29·49	
Nadiad... ...	.....	.....	.....	...	...	...	...	Audit in arrears.
Surat	11,36,460	12,40,827	57,661	1,95,912	5·07	17·2	15·8	
Thana	.....	.....	.....	...	...	...	...	Audit in arrears.
Central Division.								
Ahmednagar ...	3,24,799	2,52,907	11,218	33,490	3·4	10·3	13·2	
Amalner ...	1,41,376	1,41,034	3,918	33,230	3	24	23·56	
Barsi	2,24,508	2,49,314	10,411	59,325	4·88	31·06	27·07	
Bhusawal ...	1,48,754	1,46,705	10,352	74,716	7	50	51·28	
Chalisgaon ...	55,823	59,077	1,684	20,077	3·03	35·96	33·98	
Dhulia	2,42,439	3,03,727	41,151	76,521	17	31·5	25·2	
Jalgaon ...	.....	.....	.....	...	...	...	...	Audit in arrears.
Lonavla ...	98,732	81,667	1,682	28,780	1·7	29·1	35·2	
Nasik	.....	.....	.....	...	...	...	...	Audit in arrears.
Pandharpur ...	2,53,669	2,63,423	31,905	85,593	12·6	33·7	32·5	
Poona City ...	16,44,465	16,28,431	1,18,308	3,89,947	7·2	23·7	24	
Poona Suburban...	1,88,168	1,43,167	1,920	42,289	1·5	33·5	29·5	
Satara City ...	.....	.....	.....	...	...	..	...	Audit in arrears.
Sholapur	11,17,129	9,99,967	46,251	2,72,623	4·14	24·40	27·26	
Southern Division.								
Belgaum ...	.....	.....	.....	...	...	...	...	Audit in arrears.
Bijapur ...	2,49,253	2,54,945	27,137	55,364	11	22·2	23	
Dharwar ...	.....	.....	.....	...	...	...	...	Audit in arrears.
Gadag-Betigeri ...	2,50,495	2,66,277	15,589	36,341	6·2	14·5	14	
Hubli	4,88,518	4,96,103	17,953	1,50,345	3·67	30·07	30·3	
Ratnagiri ...	50,697	48,201	3,171	16,617	6·1	32·8	33·5	

SM Bk H 587—3a

STATEMENT No. VII.

District Municipalities and Notified Area Committees governed by the District Municipal Act, 1901, whose revenue expenditure exceeded the ordinary income during 1937-38.

Name of the Municipality.	Income.	Expenditure.	Excess of expenditure.	Remarks.
1	2	3	4	5
Northern Division.	Rs.	Rs.	Rs.	
Ankleshwar	55,315	58,110	2,795	
Bassein	54,550	56,423	1,873	
Bhiwandi	57,958	60,406	2,448	
Godhra	1,04,889	1,06,110	1,221	
Jambusar	38,689	45,522	6,833	
Juhu	9,568	10,277	709	
Malad N. A. C. ...	23,555	26,623	3,068	
Mulund N. A. C. ...	11,281	13,362	2,081	
Rander	69,051	77,481	8,430	
Central Division.				
Ashta	12,810	13,704	894	
Dharangaon	33,047	34,950	1,903	
Dhond	5,430	6,708	1,278	
Erandol	25,132	25,755	623	
Faizpur	32,192	32,819	627	
Igatpuri	30,779	37,812	7,033	
Islampur	22,542	29,022	6,480	
Nandgaon	22,184	25,666	3,482	
Sirur	17,839	32,693	14,854	
Taloda	21,574	22,072	498	
Tasgaon	19,134	19,872	738	
Yeola	68,406	81,772	13,366	
Southern Division.				
Athni	18,649	21,556	2,907	
Guledgud	33,301	37,432	4,131	
Haliyal	21,730	23,714	1,984	
Honawar	16,953	22,427	5,474	

STATEMENT No. VIII.

District Municipalities and Notified Area Committees which were unable to meet their obligations during 1937-38.

Name of Municipality.	Amount of liability not met.	Nature of the liability not met.	Remarks.
1	2	3	4
Northern Division.	Rs.		
Bassein	20,221	Balance of toll fund.	
	2,860	Contribution towards Primary Education.	
Bhiwandi	5,287	Electricity bills.	
Bulsar	19,899	Balance of toll fund.	
Dakore	2,552	Amount to be set apart for Pilgrim Reserve Fund.	
	5,352	Pilgrim General Fund.	
Dohad	7,954	Balance of toll fund.	
	26,500	Terminal tax refunds.	
	6,500	Share of land rent claimed by Government.	
Kalyan	16,000	Outstanding claims of the G. I. P. Railway.	
Rander	39,439	Balance of toll fund.	
	17,256	Interest on trust funds appropriated for general purposes.	
Central Division.			
Dhond	6,533	Contribution towards Primary Education.	
	1,872	Outstanding bills.	
Islampur	10,150	Balance of toll fund.	
Jejuri	3,251	Balance of Pilgrim fund.	
	1,143	Contribution towards Primary Education.	
	1,463	Amounts due to Government	
	1,050	for maintence of lunatics.	
	2,672	Medical Officer's pay and water works scheme.	
	1,747	Outstanding bills.	
	3,547	Balance of toll fund.	
Karad	35,153	Do.	
	5,826	Water supply bills.	
	6,735	Contribution towards Primary Education.	
Nandurbar	1,61,587	Balance of accumulated interest of loan taken from Government.	

STATEMENT No. VIII—*contd.*

Name of Municipality.	Amount of liability not met.	Nature of the liability not met.	Remarks.
1	2	3	4
	Rs.		
Central Division—contd.			
Sinnar	14,792	Balance of toll fund.	
Talegaon Dabhade ...	540	Pay of Establishment for January and February 1938.	
	6,810	Balance of toll fund.	
	2,179	School grant.	
	800	Veterinary grant.	
	200	Outstanding bills.	
Taloda	1,388	Octroi refunds.	
	8,681	Contribution towards Primary Education.	
Vita	7,990	Balance of toll fund.	
Wai	7,681	Do.	
	11,911	Contribution towards Primary Education.	
Yeola	9,711	Balance of toll fund.	
	7,771	Contribution towards Primary Education.	
	8,749	Outstanding bills.	
Southern Division.			
Athni	6,785	Balance of toll fund.	
	11,815	Contribution towards Primary Education.	
	1,050	Contribution to Government for Medical Officer's pay.	
Bagalkot	5,869	Outstanding bills.	
	5,940	Cost of plots acquired for road purposes.	
Nargund	4,394	Contribution towards Primary Education.	
Nipani	20,452	Balance of toll fund.	
Panvel	2,682	Do.	
	2,993	Outstanding claims.	
Ranebennur	11,048	Balance of toll fund.	
Saundatti	11,550	Do.	
Vengurla	22,809	Do.	
Dapoli N. A. C. ..	8,134	Do.	

STATEMENT No. IX.

District Municipalities and Notified Area Committees whose Councillors were in arrears on 31st March 1938.

Name of Municipality.	Number of Councillors who were in arrears on 31st March 1938.	Total amount of arrears due from Councillors on 31st March 1938.	Remarks.
1	2	3	4
Northern Division.		Rs. a. p.	
Bassein	2	248 12 0	
Bhiwandi	7	727 12 0*	* No action was taken under Section 15 (2) (*f*) of the Act.
Juhu	4	165 4 0*	
Rander	3	57 13 0*	
Borivli (N.A.C.) ...	2	83 6 0	
Central Division.			
Ashta	5	110 12 0	
Bhagur	1	8 13 0	No action was taken under Section 15 (2) (*f*) of the Act.
Dhond	3	39 0 0	Do.
Islampur	2	135 15 0	
Karad	3	54 14 0	No action was taken under Section 15 (2) (*f*) of the Act.
Manmad	3	149 8 0	
Nandurbar	1	34 8 0	
Panchgani	3	443 4 4	No action was taken under Section 15 (2) (*f*) of the Act.
Saswad	2	3 0 0	
Sinnar	1	4 10 0	
Sirur	1	121 0 0	
Yeola	2	217 7 0	No action was taken under Section 15 (2) (*f*) of the Act.
Talegaon N.A.C. ...	2	179 12 0	
Southern Division.			
Alibag	8	138 11 9	
Athni	6	471 4 0	
Bailhongal	3	44 8 0	
Gokarn	1	9 2 0	
Guledgud	9	143 0 0	
Haveri	1	13 14 0	No action was taken under Section 15 (2) (*f*) of the Act.
Malwan	7	116 12 0	
Nargund	2	30 0 0	
Saundatti	8	44 8 0	
Uran	1	63 5 0	
Vengurla	9	45 4 0	
Rajapur N.A.C. ...	2	37 5 5	

STATEMENT NO. X.

District Municipalities and Notified Area Committees which did not observe Government Orders of General nature during 1937-38.

Name of Municipality.	Number and date of Government order.	Subject matter of Government order.	Remarks.
1	2	3	4
Northern Division.			
Bassein ...	G.R., G.D., No. 6883, dated 7th June 1921.	Income from toll and wheel tax to be earmarked for expenditure on roads.	
Godhra ...	G.R., G.D., No. 3334, dated 2nd October 1924.	Expenditure on medical relief to be not less than 4 per cent. of the total expenditure.	
	G.R., G.D., No. 192, dated 3rd February 1922.	The expenditure on special conservancy, should be fully met from the proceeds of the Special Sanitary Cess.	
Rander ...	Do. ...	Do. do.	
	G.R., G.D., No. 6883, dated 7th June 1921.	Income from toll and wheel tax to be earmarked for expenditure on roads.	
Central Division.			
Bhagur ...	G.R., G.D., No. 192, dated 3rd February 1922.	The expenditure on special conservancy should be fully met from the proceeds of the Special Sanitary Cess.	
Islampur ...	G.R., G.D., No. 6883, dated 7th June 1921.	Income from toll and wheel tax to be earmarked for expenditure on roads.	
Jejuri ...	Do. ...	Do. do.	
Karad ...	Do. ...	Do. do.	
Manmad ...	G.R., G.D., No. 3334, dated 2nd October 1924.	Expenditure on medical relief to be not less than 4 per cent. of the total expenditure.	
Sinnar ...	G.R., G.D., No. 6883, dated 7th June 1921.	Income from toll and wheel tax to be earmarked for expenditure on roads.	

STATEMENT No. X—*contd.*

Name of Municipality.	Number and date of Government order.	Subject matter of Government order.	Remarks.
1	2	3	4
Central Division —contd.			
Wai ...	G.R., G.D., No. 192, dated 3rd February 1922.	The expenditure on special conservancy should be fully met from the proceeds of the Special Sanitary Cess.	
Vita ...	G.R., G D., No. 6883, dated 7th June 1921.	Income from toll and wheel tax to be earmarked for expenditure on roads.	
	G.R., G.D., No. 8934, dated 2nd October 1924.	Expenditure on Medical relief to be not less than 4 per cent. of the total expenditure.	
	G.R., G.D., No. 1001, dated 3rd May 1934.	Maintenance of Depreciation Fund for water works.	
Yecla ...	G.R., G.D., No. 192, dated 3rd February 1922.	The expenditure on special conservancy should be fully met from the proceeds of the Special Sanitary Cess.	
Southern Division.			
Athni ...	G.R., G.D., No. 192, dated 3rd February 1922.	The expenditure on special conservancy should be fully met from the proceeds of the Special Sanitary Cess.	
Bailhongal ...	Do. do.	Do. do.	
Honawar ...	G.R., G.D., No. 6883, dated 7th June 1921.	Toll Fund account not maintained.	
Mahad ...	G.R., G.D., No. 192, dated 3rd February 1922.	The expenditure on special conservancy should be fully met from the proceeds of the Special Sanitary Cess.	
Saundatti-Yellamma.	G.R., G.D., No. 6883, dated 7th June 1921.	Income from toll and wheel tax to be earmarked for expenditure on roads.	

STATEMENT No. X—*concld.*

Name of Municipality.	Number and date of Government order.	Subject matter of Government order.	Remarks.
1	2	3	4
Southern Division —contd.			
Dapoli, N.A.C.	G.R., G.D., No. 192, dated 3rd February 1922.	The expenditure on special conservancy should be fully met from the proceeds of the Special Sanitary Cess.	
Khed, N.A.C.	G.R., G.D., No. 1001, dated 3rd May 1934.	Maintenance of Depreciation Fund for water works.	
Rajapur, N.A.C.	G.R., G.D., No. 6823, dated 7th June 1921.	Toll Fund account not maintained.	

STATEMENT No. XI.

Statement of liabilities, assets, arrears of taxes and dues and percentages of arrears of taxes and dues to the total demand during 1937-38.

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e., for the years preceding 1937-38.	(B) Current, i.e., for the year 1937-38.		
1	2	3	4	5	6	7
Northern Division.	Rs.	Rs.	Rs.	Rs.		
Anand	3,031	25,161	1,393	1,172	10	
Ankleshwar	14,805	23,621	369	1,507	15·37	
Bassein	43,857	37,148	4,947	2,215	30·3	
Bhiwandi	6,784	33,745	17,800	13,454	57	
Borsad	.....	.....	.....	...	...	Audit in arrears.
Bulsar	26,955	23,683	27	76	...	
Dakore	46,667	50,597	2,111	2,175	30·41	
Dholka	.....	.....	.....	...	...	Audit in arrears.
Dhanduka	.....	.....	.....	...	...	Do.
Dohad	44,639	24,617	807	1,530	11·30	
Ghatkopar	67,044	1,29,841	15,328*		15	*Separate figures not available.
Godhra	31,662	56,073	9,908	6,246	26	
Jambusar	4,433	20,671	11	96	1·32	
Juhu	19,347	36,253	1,730	8,836	46·7	
Kaira	.....	.....	.....	...	...	Audit in arrears.
Kapadwanj	.....	.....	.....	...	...	Do.
Kalyan	57,725	89,057	10,606	18,488	34	
Mehmedabad	.....	.....	.....	...	...	Audit in arrears.
Modasa	.....	.....	.....	...	...	Do.
Prantij	.....	.....	.....	...	...	Do.

STATEMENT No. XI—*contd.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e., for the years preceding 1937-38.	(B) Current, i.e., for the year 1937-38.		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Northern Division —contd.						
Rander	87,426	51,507	10,419	6,202	30·72	
Ranpur	.....	.....	.....	...	...	Audit in arrears.
Sanand	.....	.....	.....	...	...	Do.
Umreth	1,808	23,053	4,401	3,464	30·59	
Vile Parle	97,168	1,76,690	17,512	24,873	29·1	
Viramgam	.....	.....	.....	...	...	Audit in arrears.
Notified Area Committees.						
Ambernath	.....	8,936	52	757	18·1	
Borivli	5,658	22,348	2,666	4,898	27	
Chembur	150	4,481	331	333	7·31	
Kandivli	2,902	7,051	561	804	12·3	
Malad	2,605	8,353	2,060	2,407	13·7	
Mulund	958	13,528	437	1,776	16·08	
Central Division.						
Alandi	22,166	37,798	Nil	Nil	Nil	
Ashta	65	25,574	16,755	4,870	80	
Baramati	.....	.....	.....	...	...	Audit in arrears.
Betawad	.....	.....	.....	...	...	Do.
Bhagur	176	11,087	199	798	34	
Chopda	.....	.....	.....	...	...	Audit in arrears.

STATEMENT No. XI—*contd.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e., for the years preceding 1937-38.	(B) Current, i.e., for the year 1937-38.		
1	2	3	4	5	6	7
Central Division—contd.	Rs.	Rs.	Rs.	Rs.		
Dharangaon	2,684	29,954	5,663	5,365	36	
Dhond	8,405	2,145	7,67*		34	*Separate figures not available.
Erandol	169	23,486	523	1,557	11	
Faizpur	841	23,599	5,727	9,841	60	
Igatpuri	1,199	49,185	3,184	6,096	34·81	
Indapur	... ...	.....	... ..	...	...	Audit in arrears.
Islampur	11,383	14,656	10,777*		41·1	*Separate figures not available.
Jejuri	15,242	3,743	835	1,014	67	
Junnar	8,036	15,623	2,119	964	37	
Karad	64,370	49,061	17,410	8,153	45·1	
Karmala	.....	.....	.....	...	...	Audit in arrears.
Mahableshwar ...	1,717	64,616	Nil.	Nil.	Nil.	
Malegaon	.....	.....	.....	...	...	Audit in arrears.
Manmad	3,071	33,610	3,683	9,998	36·7	
Mhaswad	.....	.....	.....	...	...	Audit in arrears.
Nandgaon	861	21,057	2,821	2,796	37	
Nandurbar	1,90,784	85,035	16,461	16,884	46·4	
Panchgani	360	15,311	2,740	3,978	30·8	
Parola	1,014	3,915	2,473	1,917	12	
Rahimatpur	.....	.....	.....	...	...	Audit in arrears.
Raver	.....	.....	.....	...	...	Do.
Sangamner	.....	.....	.....	...	...	Do.
Sangola	.....	.....	.....	...	...	Do.

STATEMENT No. XI—*contd.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e., for the years preceding 1937-38.	(B) Current, i.e., for the year 1937-38.		
1	2	3	4	5	6	7
Central Division —concld.	Rs.	Rs.	Rs.	Rs.		
Saswad	10,000	27,644	243	546	21·38	
Satara Suburban ...	.....	.....	.....	...	...	Audit in arrears.
Savda	.....	.....	.....	...	...	Do.
Shahada	.....	.....	.....	...	...	Do.
Shirpur	.....	.....	.....	...	...	Do.
Sindkheda	.....	.....	.....	...	...	Do.
Sinnar	15,119	8,931	2,378	1,607	36·21	
Sirur	7,976	22,441	1,943	2,732	60	
Talegaon	10,784	10,886	3,223	3,285	54	
Taloda	15,489	9,941	136	364	7·2	
Tasgaon	8,732	13,242	457	323	10	
Trimbak	.....	.....	.....	...	...	Audit in arrears.
Vita	8,238	6,447	3	45	·6	
Wai	20,440	18,108	7	76	·8	
Yawal	.....	.....	.....	...	...	Audit in arrears.
Yeola	34,420	47,891	23,330	10,564	57	
Notified Area Committees.						
Lonand	795	.....	552	456	33·9	
Talegaon	Nil	11,504	2,516	1,678	49	
Southern Division.						
Alibag	271	31,636	542	1,780	18·15	
Athni	20,868	10,275	1,913	7,772	65	

STATEMENT No. XI—*contd.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e., for the years preceding 1937-38.	(B) Current, i.e., for the year 1937-38.		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Southern Division —contd.						
Bagalkot	25,786	48,097	3,150	4,447	22·6	
Bailhongal	3,417	20,072	4,378	2,008	57	
Bhatkal	4,219	5,606	1,140	1,254	36·5	...
Byadgi	.....	.....	.....	...	...	Audit in arrears.
Chiplun	4,429	72,444	113	1,104	9·5	
Gokak	904	13,680	1,609	1,592	27	
Gokarn	606	4,275	476	380	23·6	
Guledgud	270	16,524	7,320	6,349	68·8	
Haliyal	6,425	10,180	606	2,971	40·1	
Haveri	2,543	32,499	5,735	3,824	42·6	
Honavar	4,285	28,479	6,046	3,104	80·9	
Ilkal	250	54,131	401	1,613	21·4	
Karwar	.....	.....	.....	...	...	Audit in arrears.
Kumta	9,182	21,553	611	2,035	24	
Mahad	30,543	40,495	341	233	8·4	
Malwan	10,366	35,914	4,515	3,556	41	
Mathoran	73,520	2,20,449	346	3,383	9·4	
Nargund	9,478	11,180	971	2,359	44·7	
Navalgund	3,999	11,736	689	2,232	39	
Nipani	70,933	1,31,879	6,102	6,978	32	
Panvel	11,214	16,803	3,921	3,864	22·9	

STATEMENT No. XI—*concld.*

Name of District Municipality.	Liabilities.	Assets.	Arrears of taxes and dues.		Percentage of arrears to the total demand.	Remarks.
			(A) Old, i.e., for the years preceding 1937-38.	(B) Current, i.e., for the year 1937-38.		
1	2	3	4	5	6	7
Southern Division—concld.	Rs.	Rs.	Rs.	Rs.		
Pen	1,016	3,858	560	774	11·77	
Ranebennur	31,346	32,627	486	997	9·9	
Roha-Ashtami ...	1,345	9,622	2,316	1,290	30·5	
Saundatti	13,702	11,136	503	753	16	
Sirsi	41,642	49,671	928	349	20·6	
Ulvi	.....	.....	.....	...	...	Audit in arrears.
Uran	100	18,122	2,269	4,950	34	
Vengurla	32,289	38,902	1,663	3,042	60	
Notified Area Committees.						
Annigeri	.....	4,541	658	2,345	20	
Dapoli	8,159	13,123	14	20	1·11	
Hungund	.....	4,671	332	1,015	36·7	
Khed	4,980	9,947	Nil.	Nil.	Nil.	
Rajapur	4,696	12,603	1,026	994	30	

STATEMENT No. XII.

AP Bk H 587. -4

Statement No. XII.

Statement of revenue, establishment charges, percentage of establishment charges to the total revenue of District Municipalities during 1937-38.

Name of the District Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total expenditure excluding that under extraordinary and debt heads.	Total establishment charges relating to :		Percentage of establishment charges to the total revenue.		Percentage of establishment charges to total expenditure.	Remarks.
			(A) Revenue yielding departments only.	(B) Total establishment charges.	(A) For revenue yielding departments only.	(B) For all departments.		
1	2	3	4	5	6	7	8	9
Northern Division.	Rs.	Rs.	Rs.	Rs.				
Anand	44,999	32,011	1,243	11,950	2·76	26·55	37·33	
Ankleshwar	55,315	58,110	3,624	29,752	6·55	53·77	51·18	
Bassein	54,550	56,428	3,586	17,618	6·6	30·8	31·22	
Bhiwandi	57,958	60,406	6,380	24,090	11	42	40	
Borsad	.....	.....	.....	.....	.....	... ..	.....	Audit in arrears.
Bulsar	93,971	90,685	3,340	24,498	3·56	26·04	27·01	
Dakore	32,478	29,617	3,257	17,908	10 03	55·13	60·47	

Dholka	...	...	.....	.....	.....	.....	.....	.....	Audit in arrears.
Dhanduka	...	...	.....	.....	.....	.....	.....	.....	Do.
Dohad	...	...	65,324	59,868	1,417	13,592	2·17	20·8	22·7
Ghatkopar	...	...	83,585	67,952	20,646	28,970	24·7	34·65	42·6
Godhra	...	..	1,04,889	1,06,110	5,552	25,677	5·29	24·48	24·19
Jambusar	...	...	38,689	45,522	3,440	26,158	8·89	67·61	57·46
Juhu	...	...	9,568	10,277	3,022	5,295	31·5	55·3	51·52
Kaira	...	...	.....	.....	.....	.....	.....	.....	..... Do.
Kapadwanj	...	...	.....	.....	.....	.....	.....	.....	..... Do.
Kalyan	...	...	1,26,615	1,22,886	10,076	47,522	8	37	38
Mehmedabad	...	...	.....	.....	.....	.....	.....	.....	..... Do.
Modasa	...	..	.....	.....	.....	.....	.....	.....	..... Do.
Prantij	...	...	25,054	26,127	1,097	16,031	4·37	64	61
Rander	...	...	69,051	77,481	3,426	15,987	4·96	23·15	20·63
Ranpur	...	...	.....	.....	.....	.....	.....	.....	..... Do.
Sanand	...	...	.....	.....	.....	.....	.....	.....	..... Do.
Umreth	...	...	31,774	28,969	1,026	12,195	3·23	38·38	42·1
Vile Parle	...	...	1,85,978	1,67,794	36,487	55,413	19·62	29·80	33
Viramgam	...	...	.....	.....	.....	.....	.....	.....	..... Do.

STATEMENT No. XII—*contd.*

Name of the District Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total expenditure excluding that under extraordinary and debt heads.	Total establishment charges relating to :		Percentage of establishment charges to the total revenue.		Percentage of establishment charges to total expenditure.	Remarks.
			(A) Revenue yielding departments only.	(B) Total establishment charges.	(A) For revenue yielding departments only.	(B) For all departments.		
1	2	3	4	5	6	7	8	9
Notified Area Committees.	Rs.	Rs.	Rs.	Rs.				
Ambernath	5,088	4,822	1,524	1,524	30·3	30·3	31·6	
Borivli	23,767	21,694	2,782	9,406	11·71	39·58	43·36	
Chembur	9,232	9,755	1,054	1,054	11·15	11·15	10·8	
Kandivli	10,528	11,025	960	4,263	9·12	40·49	38·67	
Malad	23,575	26,623	*.....	9,656	.....	41·28	36·27	*No separate department.
Mulund	12,023	12,852	1,352	3,555	11·24	29·56	27·66	
Central Division.								
Alandi	19,397	12,047	376	5,850	1·93	30 15	48·56	
Ashta	13,639	13,754	766	1,104	5·6	8·9	13·6	

Baramati	.....	.....	.....	.....	.....	.....	.....	Audit in arrears.
Betavad	.....	.....	.....	.....	.....	.....	.....	Do.
Bhagur	9,923	7,967	1,524	4,325	15·35	43·58	54·28	
Chopda	.....	.....	.....	.....	.....	.....	.....	Do.
Dharangaon	33,047	37,259	2,514	15,407	8	47	41·35	
Dhond	5,430	6,718	299	4,633	5·5	85·32	68·96	
Erandol	25,132	27,846	1,260	10,935	5	43	39·27	
Faizpur	32,192	33,025	3,228	14,109	10	44	42·72	
Igatpuri	30,870	37,812	.....	5,602	.....	18·15	14·81	
Indapur	.....	.....	.....	.....	.....	.....	.....	Do.
Islampur	22,542	29,022	154	3,913	·7	17·3	13·5	
Jejuri	11,677	9,843	2,691	5,530	23·04	47·35	56·18	
Junnar	22,639	22,084	2,648	9,787	11·6	43·2	44·3	
Karad	68,162	72,640	6,581	20,342	9·6	29·8	28	
Karmala	.....	.....	.....	.....	.....	.....	.....	Do.
Mahableshwar	42,152	38,247	1,653	9,842	4	23	25	
Malegaon	.....	.....	.....	.....	.....	.....	.....	Do.
Manmad	25,145	27,255	672	9,928	2·67	39·48	36·42	
Mhaswad	.....	.....	.....	.....	.....	.....	.....	Do.

Statement No. XII—*contd.*

Name of the District Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total expenditure excluding that under extraordinary and debt heads.	Total establishment charges relating to :		Percentage of establishment charges to the total revenue.		Percentage of establishment charges to total expenditure.	Remarks.
			(A) Revenue yielding departments only.	(B) Total establishment charges.	(A) For revenue yielding departments only.	(B) For all departments.		
1	2	3	4	5	6	7	8	9
Central Division—contd.	Rs.	Rs.	Rs.	Rs.				
Nandgaon	22,184	28,409	2,416	10,192	10·9	45·9	35·8	
Nandurbar	1,20,547	1,20,791	7,612	73,386	6·3	60·8	60·7	
Panchgani	31,168	36,747	713	3,059	2·29	9·81	8·32	
Parola	30,878	28,350	1,058	11,098	3	36	39·15	
Rahimatpur	.....	.....	.....	.....	.....	.....	.....	Audit in arrears.
Raver	.....	.....	.....	.....	.....	.....	.....	Do.
Sangamner	.....	.....	.....	.....	.....	.....	.....	Do.
Sangola	.....	.....	.....	.....	.....	.....	.....	Do.
Saswad	19,057	17,061	1,566	6,643	8·22	34·86	38·94	

Satara Suburban ...	...	... ..	.....	.....	.....	.....	.....	.....	Audit in arrears.
Savda ...	...	.....	.....	.....	.....	.....	.....	.....	Do.
Shahada ...	...	.....	.....	.....	.....	.....	.....	.....	Do.
Shirpur ...	...	.....	.....	.....	.....	.....	.....	.....	Do.
Sindkheda ...	...	.. ...	.....	.....	.....	.....	.....	.....	Do.
Sinnar ...	...	24,570	27,658	3,498	10,468	14·2	42·6	37·8	
Sirur ...	..	17,925	32,693	2,897	7,932	16	45	25	
Talegaon ...	...	13,262	12,775	2,064	6,126	15·5	46·6	47	
Taloda ...	...	21,574	22,073	3,204	7,470	14·85	34·62	33·84	
Tasgaon ...	...	19,134	19,872	2,084	6,280	10·89	32·82	31·60	
Trimbak ...	...	.....	.....	.....	.....	.....	.....	.....	Do.
Vita ...	...	19,418	17,353	1,489	4,896	7·66	22·64	25·33	
Wai ...	...	43,470	37,006	6,455	13,920	14·35	32·02	37·60	
Yewal ...	...	.....	.....	.....	.....	.....	.....	.....	Do.
Yeola ...	...	78,085	81,772	5,591	46,392	7·16	59·4	56·7	
Lonand (N. A. C.) ...	..	1,952	2,235	690	690	36	34·7	61·7	
Talegaon (N. A. C.) ...	...	4,409	2,691	521	993	11·8	22·5	37	

STATEMENT No. XII—*contd.*

Name of the District Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total expenditure excluding that under extraordinary and debt heads.	Total establishment charges relating to :		Percentage of establishment charges to the total revenue.		Percentage of establishment charges to total expenditure.	Remarks.
			(A) Revenue yielding departments only.	(B) Total establishment charges.	(A) For revenue yielding departments only.	(B) For all departments.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.				
Southern Division.								
Alibag	23,655	20,925	1,558	8,865	6·58	37·48	42·37	
Athni	18,649	21,556	2,619	10,519	16	56	49	
Bagalkot	99,586	1,00,141	5,469	14,781	5·4	14·2	14·8	
Bailhongal	25,625	22,675	2,018	12,643	7·9	50	56	
Bhatkal	16,935	16,756	1,898	4,242	11·2	25·3	25	
Byadgi	.....	.....	.....	.....	.....	.....	.....	Audit in arrears.
Chiplun	76,427	51,740	2,966	16,381	3·88	21·43	31·66	
Gokak	42,167	36,381	2,687	12,312	11	29	34	
Gokarn	6,122	5,574	828	1,983	13·5	32·4	35·6	

Gudguddapur	...	...	2,692	2,639	159	399	5·9	14·8	15	
Guledgud	...	...	53,301	41,237	2,947	5,970	8·8	17·9	14·5	
Halyal	...	...	21,730	23,714	2,360	9,242	10·8	42·5	38·9	
Haveri	...	...	54,121	49,824	3,107	19,754	5·7	36·4	45·8	
Honavar	...	...	16,953	22,370	2,366	5,931	14	35	23	
Ilkal	...	...	30,334	29,270	2,835	5,324	9·3	17·5	18	
Karwar	...	...	.....	.....	.....	.....	.....	.....	.....	Audit in arrears.
Kumta	...	...	32,228	31,082	3,880	11,067	12·03	34·34	35·6	
Mahad	...	...	30,979	26,776	2,380	8,334	7·68	26·9	31·14	
Malwan	...	...	38,389	35,159	7,229	21,419	19	55·8	56	
Matheran	...	...	64,587	55,248	2,681	22,787	4·13	35·8	41	
Nargund	..	...	18,942	17,985	1,348	2,776	7·5	14·6	15·4	
Navalgund	...	...	14,451	15,268	1,927	3,176	13·3	22	20·8	
Nipani	...	...	1,06,216	93,489	13,763	37,265	14·5	31·5	40	
Panvel	...	...	40,537	37,547	4,201	15,220	10·36	37·54	40·53	
Pen	...	...	20,349	23,831	5,771	10,460	28·4	51·4	44	
Ranebennur	...	...	49,910	46,106	4,344	27,680	8·7	55·4	60	
Roha	...	...	17,066	16,352	1,088	4,779	6·37	28	29·23	
Saundatti	...	...	22,221	22,044	3,222	10,884	14·5	49	49	

STATEMENT XII—*concld.*

Name of the District Municipality.	Total revenue excluding that from extraordinary and debt heads.	Total expenditure excluding that under extraordinary and debt heads.	Total establishment charges relating to :		Percentage of establishment charges to the total revecue.		Percentage of establishment charges to total expenditure.	Remarks.
			(A) Revenue yielding departments only.	(B) Total establishment charges.	(A) For revenue yielding departments only.	(B) For all departments.		
1	2	3	4	5	6	7	8	9
Southern Division—contd.	Rs.	Rs.	Rs.	Rs.				
Sirsi	59,844	58,479	5,448	28,700	9·1	47·95	49·07	
Ulvi	.....	.....	.....	.....	.....	.....	.....	Audit in arrears.
Uran	20,257	17,449	2,125	7,634	10·49	37·69	43·75	
Vengurla	47,754	43,688	3,274	11,962	6·8	25	27	
Notified Area Committees.								
Annigeri	2,988	3,028	720	720	24·1	24·1	23·8	
Dapoli	9,750	7,665	1,309	4,427	13·37	45·22	57·76	
Hungund	2,580	3,221	480	588	18·6	22·8	18·2	
Khed	23,497	27,330	1,445	5,035	6·15	21·43	18·42	
Rajapur	21,785	20,002	1,621	7,134	7·4	32·6	35·6	

STATEMENT No. XIII.

Municipal School Boards—Their total income, expenditure and the amount of expenditure held in audit to be admissible for Government grant during 1937-38.

Name of Municipal School Board.	Income.	Expenditure.	Amount of expenditure held in audit to be admissible for Government grant.	Remarks.
1	2	3	4	5
Bombay Division.	Rs.	Rs.	Rs.	
Bandra	92,957	89,397	66,174	
Chiplun	17,059	16,489	14,789	
Kalyan	34,175	36,367	31,681	
Malegaon	54,742	54,579	43,168	
Nasik	78,112	74,533	67,101	
Thana	46,750	47,098	37,052	
Vengurla	20,679	20,702	18,535	
Northern Division.				
Ahmedabad ...	8,72,259	8,65,044	4,64,446	
Broach	82,702	81,016	68,986	
Bulsar	34,440	34,892	31,489	
Dohad	27,338	32,949	29,396	
Godhra	34,333	34,643	31,717	
Nadiad	63,399	62,744	62,009	
Rander	18,535	18,755	15,784	
Surat	2,50,404	2,58,021	2,30,567	
Viramgam ...	33,741	33,472	31,375	
Central Division.				
Ahmednagar ...	1,08,466	1,10,898	88,641	
Amalner	47,386	51,630	38,146	
Baramati	21,934	22,147	21,434	
Barsi	48,593	48,321	37,550	
Dhulia	82,887	83,283	78,978	
Jalgaon	70,185	70,680	51,440	

STATEMENT No. XIII—*contd.*

Name of Municipal School Board.	Income.	Expenditure.	Amount of expenditure held in audit to be admissible for Government grant.	Remarks.
1	2	3	4	5
	Rs.	Rs.	Rs.	
Central Division—contd.				
Lonavla	17,800	17,472	14,551	
Nandurbar	32,471	30,930	27,945	
Pandharpur ...	50,729	50,774	46,017	
Poona City	3,44,490	3,44,011	2,63,549	
Poona Suburban ...	24,761	21,734	11,379	
Satara	46,608	46,666	43,308	
Sholapur	1,79,856	1,82,069	1,35,212	
Southern Division.				
Bagalkot	29,781	29,731	28,490	
Bijapur	88,461	86,806	71,831	
Dharwar	77,567	81,545	57,723	
Gadag	72,164	69,340	61,387	
Hubli	1,27,519	1,27,161	1,12,018	
Nipani	26,901	27,220	23,927	
Cantonment Boards.				
Ahmedabad ...	1,440	1,440	1,300	
Ahmednagar ...	9,849	9,849	9,665	
Belgaum	4,715	4,715	4,329	
Deolali	6,965	6,965	3,103	
Kirkee	1,893	1,893	1,393	
Poona	18,494	18,494	18,494	

STATEMENT No. XIV.

District School Boards—Their total income, expenditure and the amount of expenditure held in audit to be admissible for Government grant during 1937-38.

Name of District School Board.	Income.	Expenditure.	Amount of expenditure held in audit to be admissible for Government grant.	Remarks.
1	2	3	4	5
	Rs.	Rs.	Rs.	
Bombay Division.				
Bombay Suburban District.	1,13,507	1,14,681	75,691	
Kolaba	3,87,605	3,75,487	3,52,294	
Nasik	4,98,709	4,97,691	4,73,189	
Ratnagiri	6,00,305	5,53,750	5,13,619	
Thana	5,09,176	5,18,531	4,35,949	
Northern Division.				
Ahmedabad	5,27,216	5,12,834	5,05,206	
Broach	3,84,311	3,94,578	3,41,845	
Kaira	6,45,871	6,46,619	6,28,305	
Panch Mahals ...	2,11,593	2,12,412	1,98,743	
Surat	5,30,761	5,29,013	5,11,103	
Central Division.				
Ahmednagar ...	6,73,598	6,94,144	5,83,867	
East Khandesh ...	13,83,628	13,73,182	9,33,216	
Poona	6,30,312	6,23,242	5,95,223	
Satara	12,15,232	10,01,492	8,83,020	
Sholapur	4,33,543	4,29,642	3,67,187	
West Khandesh ...	4,64,088	4,63,645	4,31,097	
Southern Division.				
Belgaum	7,54,978	7,54,937	6,49,538	
Bijapur	7,17,608	7,04,865	4,86,220	
Dharwar	6,82,906	6,76,297	6,53,598	
Kanara	3,46,137	3,48,158	3,36,885	

APPENDIX III-A.

List of District Municipalities which did not observe the requirements of Section 46(b)(ii) of the District Municipal Act, 1901.

Name of Municipality.	Details.
Northern Division.	
Ankleshwar ...	Additional appointments of 3 clerks and 3 inferior servants.
Dohad ...	Appointment of a Writing Muccadam on daily wages.
Rander ...	Continuation of the appointment of the Record Clerk and additional remuneration paid to the Sanitary Sub-Inspector.
Vile Parle ...	Revised schedule of establishment.
Central Division.	
Dhond ...	Entire staff, as the schedule of establishment is still to be sanctioned by the Commissioner.
Igatpuri ...	Appointment of 3 additional teachers, Nurse, Sewing Mistress and Election Clerk.
Karad ...	Appointment of a Ward Boy and a Dai.
Malegaon ...	Additional appointments of 3 clerks, 2 teachers and 1 watchman and temporary scavengers, increase in pay to lamp lighters and night duty allowance to peons.
Nandgaon ...	Appointment of a Sanitary Inspector.
Sangamner ...	Enhanced pay to lamp lighters.
Talegaon Dabhade ...	Appointment of an extra clerk.
Yeola ...	Additional appointments of 1 Sub-Overseer, 3 clerks and 3 teachers and revision of pay of 2 dispensary inferior servants.

APPENDIX III-A—*contd.*

Name of Municipality.	Details.
Southern Division.	
Athni ...	Temporary establishment of a clerk and other 9 inferior servants and giving less pay than that sanctioned by the Commissioner, S. D.
Gokak ...	Increased rates of pay to the entire staff and additional appointments of 1 clerk, 2 teachers and 3 peons.
Haveri ...	Giving less pay than that sanctioned by the Commissioner, not giving increments and unauthorised cuts in pay.
Honawar ...	Appointment of a Supervisor.
Ilkal ...	Continuance of posts of Nakedars beyond 1st January 1937.
Mahad ...	Additional appointments of 2 peons, 2 sweepers and 1 lamp lighter.
Roha ...	Appointment of a Nurse.
Vengurla ...	Epidemic establishment and revision of scales of pay.

APPENDIX III-B.

List of Municipalities which passed the Assessment Lists late in the year.

Northern Division.

Bhiwandi	...	The Assessment List for 1937-38 was authenticated only on 30th October 1937.
Dakore	...	The assessment list for 1938-39 was completed only on 8th November 1938 after it was pointed out by the Assistant Examiner, at the time of his inspection.
Dohad	...	The revision of the assessment list for 1938-39 was started in May 1938 and completed in September 1938 and even then the appeals were not finally decided.
Ghatkoper	...	The assessment list for 1937-38 was completed only on 17th March 1938 and that for 1938-39 on 11th August 1938.
Kalyan	...	The assessment list for 1937-38 was authenticated only on 26th July 1937.

Central Division.

Ashta	...	The authentication of the assessment list for 1937-38 required under Section 65(4) was not recorded till the close of audit in May 1938.
Bhagur	...	The assessment list for 1936-37 was finally approved only on 4th December 1936 and that for 1937-38 on 7th August 1937.
Igatpuri	...	The assessment list for 1936-37 was completed only on 7th September 1936 and that for 1937-38 on 11th November 1937.
Manmad	...	The assessment list for 1937-38 was finally authenticated only on 30th October 1937.
Panchgani	...	The hearing of appeal applications for 1937-38 went up to June 1937 and those for 1938-39 up to December 1938, the Assessment list being authenticated subsequently.
Poona Suburban	.	The assessment list for 1937-38 was completed only on 31st March 1938.
Sirur	...	The assessment list for 1937-38 was not authenticated till it was pointed out at the time of inspection on 5th September 1938.

Yeola	...	The revised assessment list was not finally passed till the close of audit in June 1938.

SOUTHERN DIVISION.

Athni	...	The Assessment list for 1937-38 was finally completed and authenticated only on 3rd March 1938.
Bailhongal	...	The assessment list for 1937-38 was published on 7th October 1937 and finally authenticated only on 25th November 1937.
Chiplun	...	The notice under Section 65(1) of the Act was published only on 1st July 1937 and the assessment list was completed only on 15th September 1937.
Gokak	...	The assessment list for 1937-38 was passed on 25th September 1937. The certificate of authentication under Section 65(4) was not recorded.
Gokarn	...	The assessment list for 1937-38 was passed by the Managing Committee only on 1st November 1937.
Halyal	...	The assessment list for 1938-39 was approved only on 30th September 1938.
Honawar	...	The provisions of Sections 64, 65 and 66 were not observed. The list was authenticated by the Chairman alone and that too so late as on 14th December 1937.
Navalgund	...	The irregularities regarding the preparation of the assessment list continued during 1937-38 also. The public notice issued under Section 64 was not forthcoming. The register of objections was not maintained and the assessment list was not authenticated.
Ratnagiri	...	The assessment list for 1936-37 was completed on 15th August 1936 and that for 1937-38 on 18th June 1937.

APPENDIX III-C.

List of local bodies which did not invest their provident fund accumulations in Government Securities.

NORTHERN DIVISION.

Ahmedabad Municipal School Board.
Umreth Municipality.
Viramgam Municipal School Board.

CENTRAL DIVISION.

Nasik District School Board.
Nasik Municipal School Board.
Pandharpur Municipal School Board.
Poona City Municipality.
Satara Municipal School Board.
Satara District School Board.
West Khandesh District School Board.
Yeola Municipality.

SOUTHERN DIVISION.

Belgaum District School Board.
Bijapur District Local Board.
Bijapur Municipality.
Dharwar District Local Board.
Gadag Municipality.
Gadag Municipal School Board.
Guledgud Municipality.
Hubli Municipality.
Kumta Municipality.

APPENDIX III-(D).

List of Local Bodies which did not comply with the requirements of section 10 (1) of the Local Fund Audit Act, 1930.

Division.	District.	Name of Local Body.	Period of audit.	Date of issue of audit note.	Due date of receipt of replies in this Office.	Actual date of receipt of replies.
1	2	3	4	5	6	7
		Part I—Municipal Boroughs.				
Central ...	Poona ...	Lonavla	1936-37	11-5-1938	11-8-1938	15-11-1938
Do. ...	Satara ...	Satara City...	1936-37	29-6-1938	29-9-1938	2-5-1939
Do. ...	East Khandesh ...	Chalisgaon...	1937-38	14-11-1938	14-2-1939	17-6-1939
Southern ...	Belgaum ...	Belgaum	1936-37	14-2-1939	14-5-1938	28-11-1938
Do. ...	Bijapur ...	Bijapur	1936-37	24-1-1938	24-4-1938	19-9-1938
		Part II—District Municipalities and Notified Area Committees.				
Northern ...	Ahmedabad ...	Sanand	1936-37	20-5-1938	20-8-1938	25-11-1938
Do. ...	Do. ...	Viramgaon...	1936-37	20-5-1938	20-8-1938	26-4-1939
Do. ...	Do. ...	Modasa	1936-37	22-6-1938	22-9-1938	11-4-1939

APPENDIX III-(D)—*contd.*

Division.	District.	Name of Local Body.	Period of audit.	Date of issue of audit note.	Due date of receipt of replies in this Office.	Actual date of receipt of replies.
1	2	3	4	5	6	7
		Part II—District Municipalities and Notified Area Committees —contd.				
Northern ...	Kaira ...	Anand	1936-37	8-2-1938	8-5-1938	14-6-1938
Do. ...	Do. ...	Borsad	1936-37	2-3-1938	2-6-1938	19-12-1938
Do. ...	Do. ...	Kapadwanj...	1936-37	23-5-1938	23-8-1938	21-10-1938
Do. ...	Thana ...	Bassein	1936-37	20-5-1938	20-8-1938	11-3-1939
Do. ...	Broach and Panch Mahals.	Ankleshwar	1937-38	15-12-1938	15-3-1939	15-5-1939
Do. ...	Do. ...	Jambusar	1937-38	22-12-1938	22-3-1939	.....
Do. ...	Surat ...	Rander	1937-38	22-9-1938	22-12-1938	15-2-1939
Central ...	East Khandesh ...	Faizpur	1937-38	30-9-1938	30-12-1938	20-2-1939
Do. ...	West Khandesh ...	Nandurbar	1936-37 and 1937-38	4-8-1938	4-11-1938	4-1-1939
Do. ...	Nasik ...	Yeola	1936-37 and 1937-38	18-8-1938	18-11-1938	28-5-1939

Do.	Do.	Igatpuri	...	1936-37 and 1937-38	27-9-1938	27-12-1938	8-2-1939
Do.	Poona	Jejuri	...	1936-37	20-5-1938	20-8-1938	28-9-1938
Do.	Do.	Baramati	...	1936-37	14-2-1938	14-5-1938	24-9-1938
Do.	Do	Dhond	...	1937-38	19-12-1938	19-3-1939	19-5-1939
Do.	Do.	Talegaon Dabhade ...	...	1936-37 and 1937-38	27-9-1938	27-12-1938	27-3-1939
Do.	Satara	Mhaswad	...	1936-37	12-3-1938	12-6-1938	20-7-1938
Do.	Do.	Islampur Urun ...	..	1936-37 and 1937-38	3-8-1938	3-11-1938	10-3-1939
Southern	Belgaum	Gokak	...	1937-38	17-11-1938	17-2-1939	18-4-1939
Do.	Bijapur	Ilkal	...	1936-37	9-3-1938	9-6-1938	6-10-1938
Do.	Do.	Guledgud	...	1936-37	20-4-1938	20-7-1938	21-2-1939
Do.	Dharwar	Navalgund	...	1936-37	25-4-1938	25-7-1938	13-9-1938
Do.	Do.	Nargund	...	1936-37	4-4-1938	4-7-1938	24-8-1938
Do.	Do.	Byadgi	...	1936-37	27-6-1938	27-9-1938	15-4-1939
Do.	Do.	Gudgudapur ...	...	1936-37	5-1-1938	5-4-1938	25-6-1938
Do.	Do.	Ranebennur ...	...	1936-37	12-3-1938	12-6-1938	22-8-1938
Do.	Do.	Do.	...	1937-38	8-11-1938	8-2-1939	11-4-1939
Do.	Do.	Haveri	...	1937-38	23-7-1938	23-10-1938	.....
Do.	Kanara	Halyal	...	1936-37	26-5-1938	26-8-1938	19-11-1938

APPENDIX III-(D)—*concld.*

Division.	District.	Name of Local Body.	Period of audit.	Date of issue of audit note.	Due date of receipt of replies in this Office.	Actual date of receipt of replies.
1	2	3	4	5	6	7
		Part II—District Municipalities and Notified Area Committees —concld.				
Southern ...	Kanara ...	Honavar	1936-37	10-6-1938	10-9-1938	11-1-1939
Do. ...	Do. ...	Ulvi (temporary)	1936-37	25-4-1938	25-7-1938	23-9-1938
Do. ...	Do. ...	Kumta	1937-38	28-11-1938	28-2-1939	20-4-1939
Do. ...	Kolaba ...	Matheran	1937-38	27-6-1938	27-9-1938	20-12-1938
Do. ...	Ratnagiri ...	Rajapur Notified Area Committee...	1936-37 and 1937-38	13-7-1938	13-10-1938	3-1-1939
		Part III—District Local Boards.				
Northern ...	Surat ...	Surat	1937-38	15-11-1938	15-2-1939	6-4-1939
Central ...	Nasik ...	Nasik	1936-37	28-1-1938	28-4-1938	8-6-1938
		Part IV—Taluka Local Boards.				
Northern ...	Ahmedabad ...	Dhanduka	1936-37	28-3-1938	28-6-1938	2-9-1938
Do. ...	Do. ...	Dholka	1936-37	24-3-1938	24-6-1938	30-9-1938

Central	...	*Nasik*	... *Nasik*	...	...	...	*1936-37*	*19-1-1938*	*19-4-1938*	*20-9-1938*
Do.	...	*Do.*	... *Point*	...	...	...	1936-37	13-4-1938	13-7-1938	20-9-1938
Do.	...	Ahmednagar	... Akola	...	...	...	1936-37 and 1937-38	17-6-1938	17-9-1938	25-10-1938
Southern	...	Bijapur	... Sindgi	...	...	...	1936-37	28-1-1938	28-4-1938	18-6-1938
Do.	...	Dharwar	... Kalghatgi	...	...	...	1935-36 and 1936-37	24-5-1938	24-8-1938	14-11-1938
Do.	...	Do.	... Kod	...	...	...	1936-37	16-2-1938	16-5-1938	15-8-1938
Do.	...	Do.	... Gadag	...	...	...	1937-38	6-6-1938	6-9-1938	14-11-1938
Do.	...	Do.	... Dharwar	...	...	...	1937-38	20-6-1938	20-9-1938	14-11-1938
Do.	...	Kanara	... Supa	...	...	...	1936-37	12-4-1938	12-7-1938	16-9-1938
Do.	...	Do.	... Halyal	...	...	...	1936-37	25-4-1938	25-7-1938	22-2-1939
Do.	...	Ratnagiri	... Ratnagiri	...	...	...	1936-37	30-4-1938	30-7-1938	.....
			Part V—Municipal School Boards.							
Northern	...	Ahmedabad	... Ahmedabad	...	...		1936-37	13-4-1938	13-7-1938	10-10-1938
Do.	...	Do.	... Viramgaon	...	...	...	1937-38	15-11-1938	15-2-1939	12-5-1939
Do.	...	Thana	... Kalyan	...	...	...	1937-38	13-7-1938	13-10-1938	25-11-1938
Central	...	Poona	... Lonavla	...	...	...	1937-38	21-5-1938	21-8-1938	10-10-1938
Southern	...	Dharwar	... Hubli	...	...	...	1937-38	8-12-1938	8-3-1939	11-4-1939

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017